



CALIFORNIA  
STATE BOARD  
OF EQUALIZATION

CAROLE MIGDEN  
First District  
San Francisco

BILL LEONARD  
Second District  
Ontario

CLAUDE PARRISH  
Third District  
Long Beach

JOHN CHIANG  
Fourth District  
Los Angeles

STEVE WESTLY  
State Controller  
Sacramento

---

TIMOTHY BOYER  
Interim Executive Director  
Sacramento

# *Taxable Sales In California (Sales & Use Tax)*

*2002 Third Quarter*

*Taxable Sales in California* is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

State Board of Equalization  
Research & Statistics Section  
450 N Street MIC: 67  
P. O. Box 942879  
Sacramento, CA 94279-0067

---

#### List of Tables

<i>Table</i>		<i>Page</i>
1	Statewide Taxable Sales, By Type of Business .....	2
2	Taxable Sales, By County .....	3
3	Taxable Sales in the 36 Largest Counties, By Type of Business .....	4
4	Taxable Sales in the 22 Smallest Counties, By Type of Business .....	9
5	Taxable Sales in the 272 Largest Cities, By Type of Business .....	10
6	Taxable Sales in All Cities Except the 272 Largest .....	27
--	Table 3 to Table 5 Conversion Chart .....	29

---

# TAXABLE SALES IN CALIFORNIA

## THIRD QUARTER 2002

Taxable sales in California rose during the third quarter of 2002, ending four consecutive declines in quarterly growth. Transactions subject to the sales and use tax totaled \$112.2 billion, an increase of \$2.9 billion, or 2.6 percent, from the third quarter of 2001.

The constant-dollar increase in taxable sales for the third quarter—3.8 percent—was higher than the current-dollar increase. The California Taxable Sales Deflator, an index that tracks price changes for those commodities subject to sales and use tax, measured a 1.2 percent deflation rate for the quarter.

Retail stores reported quarterly taxable sales of \$76.8 billion, a 5.7 percent increase over the third quarter of 2001. Taxable transactions by business and personal service establishments were flat, with scant growth of 0.1 percent on sales of \$5.6 billion. Taxable sales by establishments included in the “All Other Outlets” category dropped by 4.1 percent, to \$29.8 billion.

Stores featuring durable goods experienced a significant taxable sales increase of 8.1 percent over the same period last year. Sales of nondurable goods grew by 3.2 percent.

In the durable goods category, new car dealers posted taxable sales of \$14.8 billion, a 14.5 percent increase over the third quarter of 2001. New vehicle registrations also increased. The Department of Motor Vehicles reported quarterly registration of new cars and trucks totaling 566,104, a

7.6 percent increase. The total included 459,178 new automobiles, an 8.8 percent increase from the same quarter a year ago, and 106,926 new trucks, a 2.7 percent gain.

Construction contractors reported slower sales growth with taxable transactions of \$4.7 billion, a drop of 7.0 percent. However, moderate to strong demand continued for building materials. Building material dealers posted taxable sales growth of 6.8 percent with sales of \$6.9 billion. This followed progressive taxable sales increases in the preceding 15 quarters.

The specialty stores group saw slight improvement in sales for the quarter, with growth of 2.3 percent. The household appliance and furniture group reported a stronger increase, with sales rising 7.5 percent.

Gasoline consumption during the third quarter of 2002 increased to 4.0 billion gallons, a 2.5 percent increase over the same period in 2001. The average price per gallon of gasoline was \$1.495, a 7.3 percent decrease. However, increased consumption offset lower prices to produce \$6.5 billion in service station taxable sales, a 1.3 percent increase from the third quarter of 2001.

General merchandise stores—a category that includes department stores and discount mass-merchandise stores—reported sales of \$10.0 billion, an increase of 4.7 percent. Restaurants recorded total sales of \$9.7 billion, an increase of 2.9 percent.

**TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**

Type of business	Number of permits on July 1, 2002	Taxable transactions			Per capita taxable transactions a/	
		Amount (in thousands)	Percent of total	Percent change from year to year	2001	2002
<i>Retail Stores</i>						
Women's apparel	10,245	\$963,419	.86	7.1	25.93	27.29
Men's apparel	3,358	254,337	.23	2.5	7.15	7.20
Family apparel	15,335	1,643,071	1.46	12.2	42.22	46.54
Shoes	4,844	563,345	.50	2.4	15.85	15.96
Apparel stores group	<b>33,782</b>	<b>3,424,172</b>	<b>3.05</b>	<b>8.3</b>	<b>91.16</b>	<b>97.00</b>
General merchandise stores	8,776	9,989,207	8.91	4.7	275.00	282.97
Drug stores	4,482	1,371,232	1.22	2.9	38.42	38.84
General merchandise group	<b>13,258</b>	<b>11,360,439</b>	<b>10.13</b>	<b>4.5</b>	<b>313.42</b>	<b>321.82</b>
Gifts, art goods, and novelties	12,273	399,430	.36	3.3	11.15	11.31
Sporting goods	6,538	846,851	.75	-1.1	24.69	23.99
Florists	5,474	214,672	.19	3.6	5.97	6.08
Photographic equipment and supplies	1,034	122,812	.11	12.5	3.15	3.48
Musical instruments	3,344	384,791	.34	-2.9	11.42	10.90
Stationery and books	8,934	1,040,692	.93	0.6	29.81	29.48
Jewelry	9,649	450,086	.40	4.9	12.37	12.75
Office, store, and school supplies	16,322	3,340,311	2.98	-1.8	98.07	94.62
Other specialties	115,410	3,809,609	3.40	7.3	102.32	107.92
Specialty stores group	<b>178,978</b>	<b>10,609,254</b>	<b>9.46</b>	<b>2.3</b>	<b>298.94</b>	<b>300.54</b>
Food stores selling all types of liquor	5,740	3,062,288	2.73	0.8	87.56	86.75
All other food stores	18,943	1,723,121	1.54	2.0	48.68	48.81
Food stores group	<b>24,683</b>	<b>4,785,409</b>	<b>4.27</b>	<b>1.2</b>	<b>136.24</b>	<b>135.56</b>
Eating places: no alcoholic beverages	47,932	4,400,625	3.92	4.4	121.51	124.66
Eating places: beer and wine	19,349	2,463,124	2.20	2.3	69.41	69.77
Eating and drinking: all types of liquor	10,659	2,868,878	2.56	1.2	81.74	81.27
Eating and drinking group	<b>77,940</b>	<b>9,732,627</b>	<b>8.68</b>	<b>2.9</b>	<b>272.66</b>	<b>275.70</b>
Household and home furnishings	24,828	2,453,117	2.19	9.4	64.63	69.49
Household appliance dealers	3,727	985,439	.88	3.1	27.55	27.92
Household group	<b>28,555</b>	<b>3,438,556</b>	<b>3.07</b>	<b>7.5</b>	<b>92.18</b>	<b>97.41</b>
Lumber and building materials	4,108	5,025,328	4.48	7.9	134.18	142.36
Hardware stores	2,189	727,834	.65	5.9	19.80	20.62
Plumbing and electrical supplies	1,868	815,404	.73	2.6	22.90	23.10
Paint, glass, and wallpaper	1,629	283,128	.25	2.0	8.00	8.02
Building material group	<b>9,794</b>	<b>6,851,694</b>	<b>6.11</b>	<b>6.8</b>	<b>184.88</b>	<b>194.09</b>
New motor vehicle dealers	2,709	14,765,672	13.16	14.5	371.65	418.28
Used motor vehicle dealers	7,835	1,232,191	1.10	8.4	32.75	34.91
Automotive supplies and parts	13,939	1,275,200	1.14	3.1	35.65	36.12
Service stations	8,991	6,485,876	5.78	1.3	184.51	183.73
Automotive group	<b>33,474</b>	<b>23,758,939</b>	<b>21.18</b>	<b>9.6</b>	<b>624.56</b>	<b>673.04</b>
Packaged liquor stores	4,862	544,662	.49	1.5	15.47	15.43
Second-hand merchandise	7,760	119,522	.11	-1.3	3.49	3.39
Farm implement dealers	1,343	578,257	.52	-1.6	16.94	16.38
Farm and garden supply stores	3,834	552,975	.49	4.4	15.27	15.66
Fuel and ice dealers	738	58,475	.05	-39.9	2.80	1.66
Mobile homes, trailers, and campers	829	285,856	.25	11.5	7.39	8.10
Boat, motorcycle, and plane dealers	2,471	678,149	.60	10.8	17.63	19.21
All other retail stores group	<b>21,837</b>	<b>2,817,896</b>	<b>2.51</b>	<b>2.8</b>	<b>78.99</b>	<b>79.82</b>
Retail Stores Totals	<b>422,301</b>	<b>76,778,986</b>	<b>68.45</b>	<b>5.7</b>	<b>2,093.04</b>	<b>2,174.98</b>
Business and Personal Services	102,417	5,626,606	5.02	0.1	161.99	159.39
All Other Outlets	467,840	29,764,593	26.54	-4.1	894.53	843.17
Totals All Outlets	<b>992,558</b>	<b>\$112,170,185</b>	<b>100.00</b>	<b>2.6</b>	<b>3,149.55</b>	<b>3,177.54</b>
<i>HISTORICAL DATA</i>						
Comparable data for retail stores:						
1997	342,228	54,809,162	63.31	6.2	1,663.05	
1998	345,609	58,266,755	63.77	6.3	1,739.62	
1999	364,896	64,921,215	64.63	11.4	1,913.16	
2000	380,414	72,724,706	64.65	12.0	2,133.44	
2001	399,102	72,624,171	66.46	-0.1	2,093.04	
Comparable data for all outlets:						
1997	965,223	86,574,215		7.1	2,626.88	
1998	954,088	91,373,547		5.5	2,728.06	
1999	957,152	100,450,411		9.9	2,960.17	
2000	958,917	112,489,886		12.0	3,299.98	
2001	969,579	109,283,013		-2.9	3,149.55	

Footnotes on page 28

**TABLE 2. TAXABLE SALES, BY COUNTY, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

County	Sales tax permits as of July 1, 2002			Taxable transactions				
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	Percent change year to year
Alameda	39,619	1,811	41,430	\$4,622,681	\$154,473	\$690,387	\$5,467,541	-1.8
Alpine	--	71	71	--	1,966	3,056	5,022	-0.2
Amador	726	780	1,506	40,052	51,503	9,400	100,955	8.1
Butte	4,159	1,822	5,981	442,881	66,231	57,405	566,517	4.9
Calaveras	195	1,385	1,580	15,757	42,382	10,979	69,118	2.3
Colusa	283	198	481	31,687	17,124	7,062	55,873	-2.1
Contra Costa	19,977	2,564	22,541	2,461,634	188,697	370,145	3,020,476	1.5
Del Norte	252	394	646	17,636	21,586	10,056	49,278	-4.5
El Dorado	1,736	4,023	5,759	164,287	159,878	63,311	387,476	2.2
Fresno	15,959	2,988	18,947	1,870,775	228,129	218,042	2,316,946	6.8
Glenn	433	262	695	34,164	18,036	6,993	59,193	-4.5
Humboldt	2,770	1,910	4,680	251,053	70,280	33,716	355,049	3.6
Imperial	3,600	358	3,958	277,767	28,695	41,123	347,585	6.9
Inyo	418	361	779	38,494	23,123	9,323	70,940	-0.6
Kern	9,182	6,000	15,182	1,195,220	502,660	236,471	1,934,351	-6.8
Kings	1,686	346	2,032	189,575	27,944	49,863	267,382	10.9
Lake	585	1,100	1,685	52,032	52,314	14,593	118,939	3.0
Lassen	329	405	734	33,533	14,651	15,921	64,105	2.8
Los Angeles	263,544	17,952	281,496	23,655,816	987,480	2,934,152	27,577,448	4.0
Madera	1,084	1,769	2,853	118,201	92,551	32,642	243,394	7.3
Marin	9,220	1,787	11,007	812,195	73,012	89,404	974,611	0.9
Mariposa	--	686	686	--	38,022	3,598	41,620	-1.6
Mendocino	1,553	2,067	3,620	148,247	107,725	24,407	280,379	1.6
Merced	2,975	879	3,854	349,043	79,879	53,353	482,275	2.7
Modoc	158	172	330	10,689	3,885	6,766	21,340	-6.7
Mono	384	237	621	34,605	15,700	10,900	61,205	8.0
Monterey	7,959	3,076	11,035	995,800	160,503	121,372	1,277,675	-8.1
Napa	3,406	1,034	4,440	350,870	127,827	54,529	533,226	5.2
Nevada	1,943	2,144	4,087	163,596	76,208	42,619	282,423	3.1
Orange	94,747	1,436	96,183	10,108,398	128,493	1,126,902	11,363,793	3.5
Placer	6,139	3,420	9,559	1,026,540	294,232	156,173	1,476,945	12.3
Plumas	112	978	1,090	4,019	43,406	15,121	62,546	6.2
Riverside	32,244	6,523	38,767	3,818,969	477,708	463,603	4,760,280	8.7
Sacramento	18,105	14,211	32,316	2,103,241	1,841,585	533,508	4,478,334	3.2
San Benito	965	336	1,301	89,232	31,925	15,918	137,075	4.0
San Bernardino	36,006	7,686	43,692	4,488,738	359,322	479,276	5,327,336	7.4
San Diego	71,211	10,251	81,462	8,452,061	452,679	1,016,005	9,920,745	5.6
San Francisco	29,121	--	29,121	2,923,010	--	--	2,923,010	-1.0
San Joaquin	9,977	2,355	12,332	1,376,378	341,556	224,199	1,942,133	8.8
San Luis Obispo	6,560	2,976	9,536	618,961	122,884	82,006	823,851	6.7
San Mateo	19,627	1,474	21,101	2,353,070	211,227	322,990	2,887,287	-5.5
Santa Barbara	10,739	2,680	13,419	1,058,690	117,102	136,038	1,311,830	3.7
Santa Clara	45,829	1,751	47,580	5,833,717	85,494	865,051	6,784,262	-10.1
Santa Cruz	4,684	3,978	8,662	486,420	171,852	73,704	731,976	-0.6
Shasta	3,616	1,998	5,614	471,087	67,408	55,726	594,221	5.7
Sierra	27	105	132	2,027	2,370	3,472	7,869	37.7
Siskiyou	1,288	667	1,955	75,303	11,767	26,044	113,114	7.3
Solano	7,814	405	8,219	1,127,809	43,731	128,631	1,300,171	9.0
Sonoma	11,415	5,364	16,779	1,319,320	271,438	157,525	1,748,283	1.0
Stanislaus	8,339	2,113	10,452	1,007,966	345,292	161,319	1,514,577	5.9
Sutter	1,394	606	2,000	192,542	64,772	21,303	278,617	10.5
Tehama	770	760	1,530	109,755	14,332	12,625	136,712	6.7
Trinity	--	565	565	--	16,440	4,450	20,890	12.6
Tulare	6,016	2,407	8,423	655,297	110,055	82,355	847,707	6.3
Tuolumne	609	1,588	2,197	55,997	75,816	17,562	149,375	3.9
Ventura	21,161	1,647	22,808	2,140,435	97,986	232,490	2,470,911	4.6
Yolo	3,334	430	3,764	497,886	45,946	86,191	630,023	2.9
Yuba	446	790	1,236	39,984	47,006	18,108	105,098	3.4
Statewide	--	--	8,047	--	--	288,872	288,872	44.5
<b>TOTAL</b>	<b>846,430</b>	<b>138,081</b>	<b>992,558</b>	<b>\$90,815,142</b>	<b>\$9,326,288</b>	<b>\$12,028,755</b>	<b>\$112,170,185</b>	<b>2.6</b>
<b>HISTORICAL DATA</b>								
1997	813,970	142,559	965,223	\$69,480,588	\$7,361,411	\$9,732,216	\$86,574,215	7.1
1998	803,460	141,528	954,088	73,492,095	7,843,422	10,038,030	91,373,547	5.5
1999	810,201	138,112	957,152	80,811,040	8,668,122	10,971,249	100,450,411	9.9
2000	814,522	135,696	958,917	90,606,032	9,536,008	12,347,846	112,489,886	12.0
2001	826,739	134,486	969,579	87,870,436	9,272,307	12,140,270	109,283,013	-2.9

Footnotes on page 28

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	ALAMEDA	BUTTE	CONTRA COSTA	EL DORADO	FRESNO	HUMBOLDT	IMPERIAL	KERN
<i>Retail Stores</i>								
Women's apparel	31,455	3,632	24,994	1,478	14,806	2,081	2,870	8,619
Men's apparel	6,127	790	6,074	359	2,808	435	162	1,921
Family apparel	62,332	7,170	37,607	4,598	29,622	3,356	5,783	18,955
Shoes	23,176	1,927	16,625	651	9,285	1,314	2,268	7,178
Apparel stores group	<b>123,090</b>	<b>13,519</b>	<b>85,300</b>	<b>7,086</b>	<b>56,521</b>	<b>7,186</b>	<b>11,083</b>	<b>36,673</b>
General merchandise stores	372,113	69,780	342,746	14,772	236,394	37,721	64,103	178,575
Drug stores	69,371	8,017	48,015	8,647	27,658	6,999	2,120	18,181
General merchandise group	<b>441,484</b>	<b>77,797</b>	<b>390,761</b>	<b>23,419</b>	<b>264,052</b>	<b>44,720</b>	<b>66,223</b>	<b>196,756</b>
Gifts, art goods, and novelties	12,178	713	8,529	2,213	4,896	2,560	152	2,827
Sporting goods	39,806	5,813	26,915	4,397	15,197	4,212	1,246	9,381
Florists	9,407	1,227	5,678	603	5,578	1,117	294	3,393
Photographic equipment and supplies	4,265	259	2,677	220	1,607	496	#	372
Musical instruments	18,411	1,531	13,813	1,020	5,969	1,300	245	3,357
Stationery and books	57,137	7,392	22,496	1,804	19,330	3,198	1,279	14,179
Jewelry	13,770	1,570	12,512	1,188	8,153	1,101	978	5,285
Office, store, and school supplies	190,695	16,344	87,941	8,110	56,729	5,331	5,150	34,361
Other specialties	206,050	15,430	118,531	8,879	65,250	10,302	6,482 #	41,138
Specialty stores group	<b>551,719</b>	<b>50,279</b>	<b>299,092</b>	<b>28,434</b>	<b>182,709</b>	<b>29,617</b>	<b>15,826</b>	<b>114,293</b>
Food stores selling all types of liquor	128,928	21,697	106,079	24,139	53,547	18,055	6,010	54,728
All other food stores	53,503	14,346	37,968	9,922	82,128	5,040	14,904	71,218
Food stores group	<b>182,431</b>	<b>36,043</b>	<b>144,047</b>	<b>34,061</b>	<b>135,675</b>	<b>23,095</b>	<b>20,914</b>	<b>125,946</b>
Eating places: no alcoholic beverages	163,730	21,618	92,509	16,939	84,775	11,644	16,186	79,315
Eating places: beer and wine	113,411	12,046	69,500	12,700	44,267	12,417	4,764	29,231
Eating and drinking: all types of liquor	106,082	10,059	66,763	11,469	40,624	5,698	2,107	28,491
Eating and drinking group	<b>383,223</b>	<b>43,723</b>	<b>228,772</b>	<b>41,108</b>	<b>169,666</b>	<b>29,759</b>	<b>23,057</b>	<b>137,037</b>
Household and home furnishings	138,590	10,960	79,006	5,559	40,957	3,723	2,037	27,217
Household appliance dealers	51,781	7,630	33,305	1,246	15,995	2,042	1,526	14,317
Household group	<b>190,371</b>	<b>18,590</b>	<b>112,311</b>	<b>6,805</b>	<b>56,952</b>	<b>5,765</b>	<b>3,563</b>	<b>41,534</b>
Lumber and building materials	250,848	34,845	166,955	21,647	85,875	15,468	8,749	66,169
Hardware stores	39,146	5,781	25,047	3,759	16,772	5,968	5,687	4,471
Plumbing and electrical supplies	49,022	3,284	34,300	2,594	20,281	1,904	1,323	14,644
Paint, glass, and wallpaper	13,964	2,078	8,713	1,978	5,573	1,610	321	3,635
Building material group	<b>352,980</b>	<b>45,988</b>	<b>235,015</b>	<b>29,978</b>	<b>128,501</b>	<b>24,950</b>	<b>16,080</b>	<b>88,919</b>
New motor vehicle dealers	706,926	63,099	431,092	46,587	330,231	34,648	38,990	250,720
Used motor vehicle dealers	42,332	5,847	23,358	6,120	54,651	9,767	3,549	24,686
Automotive supplies and parts	48,387	10,797	47,380	7,345	38,917	6,065	8,041	33,483
Service stations	264,835	27,274	203,733	26,909	118,418	28,982	21,506	152,939
Automotive group	<b>1,062,480</b>	<b>107,017</b>	<b>705,563</b>	<b>86,961</b>	<b>542,217</b>	<b>79,462</b>	<b>72,086</b>	<b>461,828</b>
Packaged liquor stores	32,647	3,341	17,642	3,389	13,561	1,495	1,202	7,577
Second-hand merchandise	4,254	1,477	2,294	968	2,152	1,775	373	1,798
Farm implement dealers	40,270	10,249	2,098	116	34,392	2,270	9,902	28,588
Farm and garden supply stores	12,985	5,116	18,450	2,825	48,367	4,229	5,646	28,813
Fuel and ice dealers	1,016	531	1,425	1,116	1,813	491	82	614
Mobile homes, trailers, and campers	14,424	5,105	2,410	432	17,509	778	344	11,718
Boat, motorcycle, and plane dealers	35,267	4,662	19,563	2,842	8,219	3,287	1,247	8,060
All other retail stores group	<b>140,863</b>	<b>30,481</b>	<b>63,882</b>	<b>11,688</b>	<b>126,013</b>	<b>14,325</b>	<b>18,796</b>	<b>87,168</b>
Retail Stores Totals	<b>3,428,641</b>	<b>423,437</b>	<b>2,264,743</b>	<b>269,540</b>	<b>1,662,306</b>	<b>258,879</b>	<b>247,628</b>	<b>1,290,154</b>
Business and Personal Services	311,066	23,046	130,633	21,847	91,557	15,762	13,353	76,313
All Other Outlets	1,727,834	120,034	625,100	96,089	563,083	80,408	86,604	567,884
Totals All Outlets	<b>5,467,541</b>	<b>566,517</b>	<b>3,020,476</b>	<b>387,476</b>	<b>2,316,946</b>	<b>355,049</b>	<b>347,585</b>	<b>1,934,351</b>
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	2,568,257	304,849	1,663,393	189,375	1,202,915	203,458	161,797	898,211
1998	2,717,769	325,539	1,817,008	194,894	1,264,883	211,932	175,502	944,897
1999	3,036,576	355,710	1,924,770	219,977	1,376,149	231,573	201,908	1,012,192
2000	3,560,610	388,147	2,167,195	240,602	1,496,987	245,246	214,079	1,116,094
2001	3,354,150	396,396	2,177,523	255,233	1,525,326	247,044	224,991	1,178,278
Comparable data for all outlets:								
1997	4,769,761	415,688	2,338,997	273,044	1,786,828	288,002	249,260	1,424,978
1998	4,899,624	450,221	2,573,731	281,597	1,875,598	299,324	259,131	1,492,143
1999	5,222,209	486,781	2,779,471	328,557	2,003,096	324,362	315,050	1,638,924
2000	6,068,175	530,935	3,118,138	359,551	2,185,485	345,927	321,948	1,765,883
2001	5,568,821	540,210	2,977,263	379,036	2,168,467	342,677	325,214	2,074,588

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	KINGS	LOS ANGELES	MARIN	MENDOCINO	MERCED	MONTEREY	NAPA	NEVADA
<i>Retail Stores</i>								
Women's apparel	1,768	267,448	11,051	1,707	2,198	12,121	3,914	1,958
Men's apparel	#	70,508	1,778	219	#	2,198	1,719	613
Family apparel	2,526 #	456,393	16,081	680	2,807 #	21,098	7,649	1,873
Shoes	1,029	174,092	3,427	370	1,328	7,858	2,901	765
Apparel stores group	<b>5,323</b>	<b>968,441</b>	<b>32,337</b>	<b>2,976</b>	<b>6,333</b>	<b>43,275</b>	<b>16,183</b>	<b>5,209</b>
General merchandise stores	32,461	2,264,721	86,109	24,372	60,303	122,504	27,569	11,607
Drug stores	3,221	364,881	20,009	4,628	4,893	20,502	4,410	6,655
General merchandise group	<b>35,682</b>	<b>2,629,602</b>	<b>106,118</b>	<b>29,000</b>	<b>65,196</b>	<b>143,006</b>	<b>31,979</b>	<b>18,262</b>
Gifts, art goods, and novelties	315	97,070	5,082	1,990	627	8,704	1,270	1,923
Sporting goods	769	177,661	14,398	1,907	2,120	7,430	3,318	3,264
Florists	285	57,773	1,270	213	1,020	2,564	905	822
Photographic equipment and supplies	--	44,543	1,404	#	228	1,690	#	35
Musical instruments	634	104,601	4,605	526	770	3,091	1,024	755
Stationery and books	1,586	355,870	9,956	1,892	1,950	9,450	1,289	2,288
Jewelry	879	114,141	4,681	454	1,340	8,666	1,904	965
Office, store, and school supplies	2,937	814,089	26,418	4,229	5,122	21,180	6,353	5,071
Other specialties	4,274	1,051,196	33,934	6,440 #	8,655	42,965	12,914 #	7,362
Specialty stores group	<b>11,679</b>	<b>2,816,944</b>	<b>101,748</b>	<b>17,651</b>	<b>21,832</b>	<b>105,740</b>	<b>28,977</b>	<b>22,485</b>
Food stores selling all types of liquor	6,502	696,945	35,080	14,884	14,390	32,969	23,896	18,343
All other food stores	11,498	351,707	12,138	8,247	18,412	33,460	7,910	6,671
Food stores group	<b>18,000</b>	<b>1,048,652</b>	<b>47,218</b>	<b>23,131</b>	<b>32,802</b>	<b>66,429</b>	<b>31,806</b>	<b>25,014</b>
Eating places: no alcoholic beverages	13,635	1,364,522	25,477	11,030	21,212	39,583	16,406	8,028
Eating places: beer and wine	4,977	561,066	33,849	8,800	8,739	45,225	21,548	7,445
Eating and drinking: all types of liquor	1,632	741,684	36,413	6,018	4,831	47,028	18,538	6,400
Eating and drinking group	<b>20,244</b>	<b>2,667,272</b>	<b>95,739</b>	<b>25,848</b>	<b>34,782</b>	<b>131,836</b>	<b>56,492</b>	<b>21,873</b>
Household and home furnishings	2,607	578,156	32,149	2,971	4,949	24,308	7,660	6,463
Household appliance dealers	730	255,780	12,696	1,177	3,636	13,097	1,394	2,356
Household group	<b>3,337</b>	<b>833,936</b>	<b>44,845</b>	<b>4,148</b>	<b>8,585</b>	<b>37,405</b>	<b>9,054</b>	<b>8,819</b>
Lumber and building materials	1,821	997,897	52,733	26,339	17,484	52,919	51,565	27,462
Hardware stores	3,935	190,143	11,347	8,518	3,869	12,666	4,284	5,335
Plumbing and electrical supplies	201	165,774	9,195	1,288	2,286	13,556	1,385	1,634
Paint, glass, and wallpaper	564	74,207	5,278	1,488	870	3,312	2,623	1,709
Building material group	<b>6,521</b>	<b>1,428,021</b>	<b>78,553</b>	<b>37,633</b>	<b>24,509</b>	<b>82,453</b>	<b>59,857</b>	<b>36,140</b>
New motor vehicle dealers	31,506	3,737,075	144,009	26,833	57,102	154,061	35,106	15,789
Used motor vehicle dealers	1,494	297,329	7,204	2,066	8,657	21,840	575	4,123
Automotive supplies and parts	6,147	261,685	7,760	5,678	9,886	16,308	5,531	4,667
Service stations	15,550	1,723,730	46,646	20,408	49,485	60,296	19,982	18,361
Automotive group	<b>54,697</b>	<b>6,019,819</b>	<b>205,619</b>	<b>54,985</b>	<b>125,130</b>	<b>252,505</b>	<b>61,194</b>	<b>42,940</b>
Packaged liquor stores	1,418	137,113	6,051	1,215	2,543	7,854	10,834	508
Second-hand merchandise	283	23,222	1,359	559	389	1,006	281	352
Farm implement dealers	7,768	61,132	742	3,122	10,338	17,595	2,789	1,307
Farm and garden supply stores	13,230 †	51,008	4,433 †	2,793	7,144	15,088	3,039 †	1,687
Fuel and ice dealers	†	12,294	†	728	409	351	†	704
Mobile homes, trailers, and campers	#	24,563	#	1,312	1,162	1,715	1,737	868
Boat, motorcycle, and plane dealers	1,671 #	121,881	4,465 #	3,139	3,172	7,518	3,919	971
All other retail stores group	<b>24,370</b>	<b>431,213</b>	<b>17,050</b>	<b>12,868</b>	<b>25,157</b>	<b>51,127</b>	<b>22,599</b>	<b>6,397</b>
Retail Stores Totals	<b>179,853</b>	<b>18,843,900</b>	<b>729,227</b>	<b>208,240</b>	<b>344,326</b>	<b>913,776</b>	<b>318,141</b>	<b>187,139</b>
Business and Personal Services	10,345	1,299,968	50,759	11,573	15,534	95,710	29,202	14,095
All Other Outlets	77,184	7,433,580	194,625	60,566	122,415	268,189	185,883	81,189
Totals All Outlets	<b>267,382</b>	<b>27,577,448</b>	<b>974,611</b>	<b>280,379</b>	<b>482,275</b>	<b>1,277,675</b>	<b>533,226</b>	<b>282,423</b>
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	131,809	13,841,599	566,417	148,331	245,626	660,169	215,702	137,393
1998	134,665	14,472,174	617,979	158,436	252,459	715,836	237,446	142,116
1999	149,479	15,914,951	676,676	173,883	279,648	786,497	277,945	165,089
2000	163,446	17,648,169	748,475	191,780	303,151	893,016	302,859	175,994
2001	165,561	17,664,143	708,231	188,956	328,195	900,171	297,452	180,107
Comparable data for all outlets:								
1997	191,593	21,733,051	782,306	210,503	353,834	976,574	352,872	203,795
1998	189,942	22,776,657	857,119	221,593	386,841	1,040,710	391,630	211,918
1999	211,228	24,469,380	926,547	242,278	419,178	1,143,455	465,685	253,202
2000	235,660	26,749,453	1,021,799	267,610	446,576	1,314,857	514,275	271,895
2001	241,064	26,524,178	965,925	276,044	469,590	1,389,916	506,984	273,950

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	ORANGE	PLACER	RIVERSIDE	SACRAMENTO	SAN BERNARDINO	SAN DIEGO	SAN FRANCISCO	SAN JOAQUIN
<i>Retail Stores</i>								
Women's apparel	123,822	9,657	39,988	32,595	34,231	89,348	55,997	8,260
Men's apparel	31,369	1,641	12,010	9,517	9,046	29,671	15,846	2,060
Family apparel	177,726	20,168	58,172	50,749	68,248	173,784	88,005	15,175
Shoes	45,430	3,430	22,976	21,280	26,221	51,167	23,870	8,583
Apparel stores group	<b>378,347</b>	<b>34,896</b>	<b>133,146</b>	<b>114,141</b>	<b>137,746</b>	<b>343,970</b>	<b>183,718</b>	<b>34,078</b>
General merchandise stores	978,204	125,575	496,672	421,746	547,675	974,968	207,643	177,547
Drug stores	109,923	13,188	50,761	44,241	39,732	111,637	49,677	19,804
General merchandise group	<b>1,088,127</b>	<b>138,763</b>	<b>547,433</b>	<b>465,987</b>	<b>587,407</b>	<b>1,086,605</b>	<b>257,320</b>	<b>197,351</b>
Gifts, art goods, and novelties	48,152	6,051	9,822	13,207	12,060	34,063	40,594	2,840
Sporting goods	97,358	19,882	29,310	37,049	31,304	83,376	19,626	10,115
Florists	20,747	2,790	7,524	9,214	6,759	21,864	6,386	3,137
Photographic equipment and supplies	13,455	477	1,175	2,521	1,157	9,595	10,100	1,436
Musical instruments	31,402	2,326	7,114	15,698	12,368	32,166	24,071	3,615
Stationery and books	82,116	9,344	18,475	40,263	52,646	98,649	46,700	8,885
Jewelry	49,483	5,823	12,360	15,351	13,754	43,471	40,069	5,131
Office, store, and school supplies	361,965	59,738	93,138	186,206	176,187	266,045	142,739	52,093
Other specialties	468,835	35,155	151,976	139,352	152,112	332,743	152,167	81,813
Specialty stores group	<b>1,173,513</b>	<b>141,586</b>	<b>330,894</b>	<b>458,861</b>	<b>458,347</b>	<b>921,972</b>	<b>482,452</b>	<b>169,065</b>
Food stores selling all types of liquor	264,614	45,310	155,250	127,789	143,218	258,632	74,207	55,551
All other food stores	123,951	18,333	77,681	67,540	95,704	160,525	22,562	37,501
Food stores group	<b>388,565</b>	<b>63,643</b>	<b>232,931</b>	<b>195,329</b>	<b>238,922</b>	<b>419,157</b>	<b>96,769</b>	<b>93,052</b>
Eating places: no alcoholic beverages	429,423	36,692	205,292	152,786	235,859	429,212	101,043	65,787
Eating places: beer and wine	245,398	27,681	76,755	81,903	75,617	171,462	138,791	27,335
Eating and drinking: all types of liquor	317,576	40,376	75,365	94,066	75,263	325,122	239,567	27,459
Eating and drinking group	<b>992,397</b>	<b>104,749</b>	<b>357,412</b>	<b>328,755</b>	<b>386,739</b>	<b>925,796</b>	<b>479,401</b>	<b>120,581</b>
Household and home furnishings	332,837	34,288	100,153	111,663	76,696	247,939	93,217	20,985
Household appliance dealers	119,297	4,634	31,324	43,632	31,324	88,577	20,382	12,805
Household group	<b>452,134</b>	<b>38,922</b>	<b>131,477</b>	<b>155,295</b>	<b>108,020</b>	<b>336,516</b>	<b>113,599</b>	<b>33,790</b>
Lumber and building materials	464,721	74,513	295,285	243,498	297,232	525,113	36,053	83,293
Hardware stores	43,594	6,050	18,816	22,360	14,615	47,151	13,242	13,524
Plumbing and electrical supplies	68,816	10,875	54,183	38,973	17,014	80,199	22,661	26,634
Paint, glass, and wallpaper	20,659	6,808	6,944	13,528	12,029	10,823	8,298	5,581
Building material group	<b>597,790</b>	<b>98,246</b>	<b>375,228</b>	<b>318,359</b>	<b>340,890</b>	<b>663,286</b>	<b>80,254</b>	<b>129,032</b>
New motor vehicle dealers	1,509,331	336,590	753,005	600,516	687,880	1,348,820	93,298	273,871
Used motor vehicle dealers	110,083	15,957	55,354	53,642	89,542	124,564	3,928	24,953
Automotive supplies and parts	86,932	13,240	75,175	59,508	83,514	99,666	10,411	30,222
Service stations	587,124	62,369	320,258	212,466	383,696	563,426	110,232	140,844
Automotive group	<b>2,293,470</b>	<b>428,156</b>	<b>1,203,792</b>	<b>926,132</b>	<b>1,244,632</b>	<b>2,136,476</b>	<b>217,869</b>	<b>469,890</b>
Packaged liquor stores	43,111	1,284	14,825	20,218	16,293	41,887	18,832	8,369
Second-hand merchandise	13,728	935	4,154	6,456	3,978	15,858	4,301	2,885
Farm implement dealers	23,789	5,235	37,146	16,144	31,455	37,424	305	27,071
Farm and garden supply stores	32,506	7,547	21,933	15,804	10,327	21,600	2,351	21,932
Fuel and ice dealers	2,389	475	507	3,250	3,236	1,694	---	2,347
Mobile homes, trailers, and campers	25,332	9,861	21,598	13,965	24,490	18,160	---	15,011
Boat, motorcycle, and plane dealers	58,517	30,077	37,674	32,089	50,835	67,359	8,451	16,547
All other retail stores group	<b>199,372</b>	<b>55,414</b>	<b>137,837</b>	<b>107,926</b>	<b>140,614</b>	<b>203,982</b>	<b>34,240</b>	<b>94,162</b>
Retail Stores Totals	<b>7,563,715</b>	<b>1,104,375</b>	<b>3,450,150</b>	<b>3,070,785</b>	<b>3,643,317</b>	<b>7,037,760</b>	<b>1,945,622</b>	<b>1,341,001</b>
Business and Personal Services	691,853	52,233	200,324	214,604	183,490	533,596	255,947	77,417
All Other Outlets	3,108,225	320,337	1,109,806	1,192,945	1,500,529	2,349,389	721,441	523,715
Totals All Outlets	<b>11,363,793</b>	<b>1,476,945</b>	<b>4,760,280</b>	<b>4,478,334</b>	<b>5,327,336</b>	<b>9,920,745</b>	<b>2,923,010</b>	<b>1,942,133</b>
HISTORICAL DATA								
Comparable data for retail stores:								
1997	5,306,556	556,659	2,038,181	2,073,194	2,324,114	4,681,893	1,731,680	806,061
1998	5,653,518	617,561	2,236,567	2,210,418	2,507,628	5,091,895	1,732,469	860,017
1999	6,278,974	750,100	2,574,453	2,524,837	2,871,093	5,659,454	1,961,339	982,888
2000	6,923,974	896,981	2,906,586	2,787,705	3,231,127	6,360,299	2,222,970	1,130,014
2001	7,025,784	957,760	3,121,004	2,917,937	3,385,266	6,581,695	1,925,470	1,214,593
Comparable data for all outlets:								
1997	8,825,914	798,721	2,888,303	3,229,287	3,503,531	7,029,951	2,739,097	1,238,406
1998	9,362,744	903,830	3,178,162	3,483,017	3,860,390	7,592,282	2,848,606	1,341,735
1999	10,185,980	1,089,088	3,647,531	3,859,770	4,271,022	8,340,205	3,123,303	1,496,482
2000	11,279,243	1,281,564	4,087,147	4,221,675	4,843,377	9,218,704	3,543,015	1,722,199
2001	10,984,034	1,315,434	4,379,758	4,338,210	4,961,555	9,395,860	2,952,875	1,784,608

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO	SAN MATEO	SANTA BARBARA	SANTA CLARA	SANTA CRUZ	SHASTA	SOLANO	SONOMA
<i>Retail Stores</i>								
Women's apparel	7,265	19,198	15,271	59,141	8,443	2,890	9,509	11,226
Men's apparel	1,544	4,240	1,705	16,798	1,768	1,025	4,831	2,189
Family apparel	12,215	40,263	14,647	103,454	7,931	6,172	19,941	19,997
Shoes	3,718	11,577	5,227	33,768	2,653	2,124	7,539	7,881
Apparel stores group	<b>24,742</b>	<b>75,278</b>	<b>36,850</b>	<b>213,161</b>	<b>20,795</b>	<b>12,211</b>	<b>41,820</b>	<b>41,293</b>
General merchandise stores	59,185	241,499	132,635	515,114	66,681	66,162	137,758	146,106
Drug stores	13,547	42,879	22,597	82,357	18,577	5,637	10,314	25,511
General merchandise group	<b>72,732</b>	<b>284,378</b>	<b>155,232</b>	<b>597,471</b>	<b>85,258</b>	<b>71,799</b>	<b>148,072</b>	<b>171,617</b>
Gifts, art goods, and novelties	7,056	10,771	6,058	19,379	5,724	1,425	2,343	6,308
Sporting goods	12,538	24,708	14,140	56,222	8,474	3,571	8,980	17,734
Florists	2,282	5,760	4,288	11,454	1,008	499	3,340	2,605
Photographic equipment and supplies	407	2,355	3,966	11,389	898	359	246	2,160
Musical instruments	2,647	7,304	4,240	26,320	3,218	911	2,860	6,338
Stationery and books	5,844	20,200	8,171	57,788	9,753	4,016	5,210	14,933
Jewelry	1,855	10,133	4,628	34,869	3,425	1,248	3,791	4,929
Office, store, and school supplies	16,160	79,064	33,473	307,019	12,976	10,669	24,530	45,751
Other specialties	20,306	83,195	37,078	195,477	25,014	14,728	45,273	50,292
Specialty stores group	<b>69,095</b>	<b>243,490</b>	<b>116,042</b>	<b>719,917</b>	<b>70,490</b>	<b>37,426</b>	<b>96,573</b>	<b>151,050</b>
Food stores selling all types of liquor	29,630	71,677	37,221	142,622	24,988	21,137	37,912	62,931
All other food stores	13,970	24,747	24,798	64,218	16,911	16,163	16,769	29,815
Food stores group	<b>43,600</b>	<b>96,424</b>	<b>62,019</b>	<b>206,840</b>	<b>41,899</b>	<b>37,300</b>	<b>54,681</b>	<b>92,746</b>
Eating places: no alcoholic beverages	31,622	79,105	49,023	187,568	22,427	17,971	53,300	45,061
Eating places: beer and wine	36,858	69,540	49,883	191,106	33,946	11,379	20,029	46,839
Eating and drinking: all types of liquor	29,403	94,462	43,785	150,483	24,924	11,710	20,991	36,942
Eating and drinking group	<b>97,883</b>	<b>243,107</b>	<b>142,691</b>	<b>529,157</b>	<b>81,297</b>	<b>41,060</b>	<b>94,320</b>	<b>128,842</b>
Household and home furnishings	21,047	66,151	28,471	141,227	13,857	10,015	24,414	36,547
Household appliance dealers	7,171	33,376	14,199	63,961	9,822	7,979	11,086	17,355
Household group	<b>28,218</b>	<b>99,527</b>	<b>42,670</b>	<b>205,188</b>	<b>23,679</b>	<b>17,994</b>	<b>35,500</b>	<b>53,902</b>
Lumber and building materials	49,899	163,337	72,364	245,528	44,272	32,580	73,734	81,409
Hardware stores	12,891	22,301	12,352	51,647	14,470	6,247	4,318	24,550
Plumbing and electrical supplies	7,130	19,597	16,612	31,944	5,051	3,806	10,508	28,292
Paint, glass, and wallpaper	3,339	8,214	2,770	17,181	3,112	3,005	2,783	7,139
Building material group	<b>73,259</b>	<b>213,449</b>	<b>104,098</b>	<b>346,300</b>	<b>66,905</b>	<b>45,638</b>	<b>91,343</b>	<b>141,390</b>
New motor vehicle dealers	103,925	421,902	158,148	760,410	74,687	57,203	202,458	251,408
Used motor vehicle dealers	12,400	17,884	10,435	41,043	7,448	15,820	15,788	20,087
Automotive supplies and parts	9,679	20,666	14,404	55,599	8,056	14,677	17,445	22,661
Service stations	57,033	172,950	70,430	333,311	39,741	36,509	78,289	87,275
Automotive group	<b>183,037</b>	<b>633,402</b>	<b>253,417</b>	<b>1,190,363</b>	<b>129,932</b>	<b>124,209</b>	<b>313,980</b>	<b>381,431</b>
Packaged liquor stores	8,178	16,596	9,181	31,976	8,513	3,027	4,338	11,133
Second-hand merchandise	969	4,128	1,277	3,850	1,055	1,026	1,944	1,905
Farm implement dealers	4,305	2,782	12,988	13,062	1,669	4,100	5,902	14,917
Farm and garden supply stores	11,262	13,688	16,213	23,754	10,877	2,426	4,649	11,543
Fuel and ice dealers	334	797	627	2,202	1,061	646	225	2,744
Mobile homes, trailers, and campers	5,528	1,268	1,447	17,055	948	8,135	1,240	6,624
Boat, motorcycle, and plane dealers	7,369	5,939	6,518	33,039	7,504	12,309	14,573	16,266
All other retail stores group	<b>37,945</b>	<b>45,198</b>	<b>48,251</b>	<b>124,938</b>	<b>31,627</b>	<b>31,669</b>	<b>32,871</b>	<b>65,132</b>
Retail Stores Totals	<b>630,511</b>	<b>1,934,253</b>	<b>961,270</b>	<b>4,133,335</b>	<b>551,882</b>	<b>419,306</b>	<b>909,160</b>	<b>1,227,403</b>
Business and Personal Services	34,410	142,005	62,757	386,855	38,627	29,947	72,002	84,361
All Other Outlets	158,930	811,029	287,803	2,264,072	141,467	144,968	319,009	436,519
Totals All Outlets	<b>823,851</b>	<b>2,887,287</b>	<b>1,311,830</b>	<b>6,784,262</b>	<b>731,976</b>	<b>594,221</b>	<b>1,300,171</b>	<b>1,748,283</b>
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	416,796	1,584,067	693,607	3,603,252	425,027	290,860	584,492	882,826
1998	442,039	1,668,983	732,215	3,769,946	458,966	303,255	635,846	944,087
1999	491,406	1,914,406	813,776	4,278,426	516,229	329,867	723,858	1,062,831
2000	552,219	2,194,129	886,173	5,062,313	558,762	357,035	815,380	1,200,683
2001	587,907	1,997,567	904,544	4,279,692	548,920	384,020	855,857	1,189,485
Comparable data for all outlets:								
1997	559,003	2,682,771	991,904	6,769,726	585,282	418,944	824,213	1,310,856
1998	597,987	2,719,987	1,039,770	6,866,655	632,045	437,985	904,504	1,408,524
1999	672,429	3,061,631	1,134,699	7,760,681	694,278	487,719	1,011,357	1,566,129
2000	803,342	3,576,189	1,248,002	9,600,471	760,860	550,650	1,137,569	1,784,632
2001	772,165	3,054,923	1,265,195	7,550,583	736,053	562,430	1,192,676	1,730,867

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	STANISLAUS	TULARE	VENTURA	YOLO
<i>Retail Stores</i>				
Women's apparel	8,337	6,766	23,006	832
Men's apparel	1,932	899	8,650	272
Family apparel	21,016	9,829	44,911	3,867
Shoes	7,360	4,132	13,522	979
Apparel stores group	<b>38,645</b>	<b>21,626</b>	<b>90,089</b>	<b>5,950</b>
General merchandise stores	161,669	106,325	233,510	27,893
Drug stores	18,210	9,363	29,741	7,705
General merchandise group	<b>179,879</b>	<b>115,688</b>	<b>263,251</b>	<b>35,598</b>
Gifts, art goods, and novelties	3,540	2,242	8,327	761
Sporting goods	8,388	4,435	23,827	4,865
Florists	3,082	1,796	4,844	833
Photographic equipment and supplies	552	181	1,729	109
Musical instruments	4,101	1,759	8,149	1,095
Stationery and books	9,424	6,029	16,999	3,896
Jewelry	5,861	1,938	8,008	812
Office, store, and school supplies	30,554	10,231	58,233	9,714
Other specialties	37,179	16,619	80,888	10,227
Specialty stores group	<b>102,681</b>	<b>45,230</b>	<b>211,004</b>	<b>32,312</b>
Food stores selling all types of liquor	44,600	23,302	71,181	20,504
All other food stores	23,226	43,381	26,552	10,250
Food stores group	<b>67,826</b>	<b>66,683</b>	<b>97,733</b>	<b>30,754</b>
Eating places: no alcoholic beverages	55,181	33,301	96,045	17,714
Eating places: beer and wine	25,448	18,586	54,277	13,865
Eating and drinking: all types of liquor	21,132	9,898	53,246	8,490
Eating and drinking group	<b>101,761</b>	<b>61,785</b>	<b>203,568</b>	<b>40,069</b>
Household and home furnishings	27,406	13,978	56,397	8,341
Household appliance dealers	14,217	6,605	18,689	1,509
Household group	<b>41,623</b>	<b>20,583</b>	<b>75,086</b>	<b>9,850</b>
Lumber and building materials	71,496	30,984	129,850	27,190
Hardware stores	10,693	5,318	9,080	4,618
Plumbing and electrical supplies	9,623	4,744	23,337	2,921
Paint, glass, and wallpaper	5,400	1,996	8,953	1,622
Building material group	<b>97,212</b>	<b>43,042</b>	<b>171,220</b>	<b>36,351</b>
New motor vehicle dealers	197,685	101,117	458,497	79,951
Used motor vehicle dealers	31,067	13,080	27,987	3,272
Automotive supplies and parts	26,676	16,445	23,972	11,040
Service stations	77,989	39,628	128,724	39,400
Automotive group	<b>333,417</b>	<b>170,270</b>	<b>639,180</b>	<b>133,663</b>
Packaged liquor stores	10,318	2,386	10,641	2,263
Second-hand merchandise	1,106	973	2,793	487
Farm implement dealers	18,407	13,334	20,588	17,594
Farm and garden supply stores	23,793	24,231	15,051	5,585
Fuel and ice dealers	846	329	487	280
Mobile homes, trailers, and campers	12,573	4,204	5,206	1,317
Boat, motorcycle, and plane dealers	8,864	5,220	14,274	2,513
All other retail stores group	<b>75,907</b>	<b>50,677</b>	<b>69,040</b>	<b>30,039</b>
Retail Stores Totals	<b>1,038,951</b>	<b>595,584</b>	<b>1,820,171</b>	<b>354,586</b>
Business and Personal Services	59,367	37,987	98,751	36,795
All Other Outlets	416,259	214,136	551,989	238,642
Totals All Outlets	<b>1,514,577</b>	<b>847,707</b>	<b>2,470,911</b>	<b>630,023</b>
<i>HISTORICAL DATA</i>				
Comparable data for retail stores:				
1997	678,989	450,929	1,243,959	253,678
1998	734,492	478,537	1,327,303	287,876
1999	810,402	509,037	1,485,922	307,934
2000	912,576	542,099	1,641,508	359,511
2001	986,038	545,328	1,709,585	345,985
Comparable data for all outlets:				
1997	1,037,992	672,011	1,783,144	468,405
1998	1,108,950	708,540	1,900,641	513,270
1999	1,200,521	755,755	2,117,090	542,031
2000	1,343,725	809,250	2,292,542	647,903
2001	1,430,256	797,722	2,361,197	612,329

†, # Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	ALPINE	AMADOR	CALAVERAS	COLUSA	DEL NORTE	GLENN	INYO	LAKE
Retail Stores								
Apparel stores	#	685	603	43	221	960	506	510
General merchandise stores	#	14,575	3,923	930	8,361	#	7,213	17,756
Food stores	253	9,248	7,833	4,066	4,205	3,357	6,236	13,218
Eating and drinking places	185	6,893	6,424	4,829	5,613	3,878	8,057	9,177
Home furnishings and appliances	#	3,624	1,086	76	698	106	393	1,883
Bldg. matrl. and farm implements	--	8,029	11,110	7,870	3,480	4,325	2,524	11,821
Auto dealers and auto supplies	--	22,002	3,557	10,670	2,828	5,915	7,532	15,395
Service stations	#	4,410	6,369	3,852	3,729	6,112	9,878	5,933
Other retail stores	536 #	8,240	5,651	3,890	4,196	12,098 #	5,257	10,847
Retail Stores Totals	<b>974</b>	<b>77,706</b>	<b>46,556</b>	<b>36,226</b>	<b>33,331</b>	<b>36,751</b>	<b>47,596</b>	<b>86,540</b>
All Other Outlets	4,048	23,249	22,562	19,647	15,947	22,442	23,344	32,399
Totals All Outlets	<b>5,022</b>	<b>100,955</b>	<b>69,118</b>	<b>55,873</b>	<b>49,278</b>	<b>59,193</b>	<b>70,940</b>	<b>118,939</b>
Type of business	LASSEN	MADERA	MARIPOSA	MODOC	MONO	PLUMAS	SAN BENITO	SIERRA
Retail Stores								
Apparel stores	275	1,760	221	123	2,549	259	982	--
General merchandise stores	#	23,944	621	262	1,227	2,201	10,003	349
Food stores	4,063	22,989	2,504	1,097	4,820	6,563	9,844	269
Eating and drinking places	5,053	17,458	3,381	1,184	11,315	7,404	8,914	822
Home furnishings and appliances	1,303	2,156	112	#	1,181	948	2,727	55
Bldg. matrl. and farm implements	6,647	17,546	1,259	1,726	5,119	6,516	6,188	622
Auto dealers and auto supplies	7,439	37,199	444	3,062	433	5,610	18,733	#
Service stations	4,128	20,990	2,062	4,044	6,487	3,804	5,551	840
Other retail stores	12,894 #	21,058	1,792	1,138 #	6,862	3,391	15,688	174 #
Retail Stores Totals	<b>39,802</b>	<b>165,100</b>	<b>12,396</b>	<b>12,636</b>	<b>39,993</b>	<b>36,696</b>	<b>78,630</b>	<b>3,131</b>
All Other Outlets	24,303	78,294	29,224	8,704	21,212	25,850	58,445	4,738
Totals All Outlets	<b>64,105</b>	<b>243,394</b>	<b>41,620</b>	<b>21,340</b>	<b>61,205</b>	<b>62,546</b>	<b>137,075</b>	<b>7,869</b>
Type of business	SISKIYOU	SUTTER	TEHAMA	TRINITY	TUOLUMNE	YUBA		
Retail Stores								
Apparel stores	578	3,979	404	113	968	233		
General merchandise stores	9,966	48,377	#	1,234	25,207	6,256		
Food stores	12,043	16,735	9,603	3,750	12,341	7,886		
Eating and drinking places	11,903	16,382	8,600	2,107	13,476	7,577		
Home furnishings and appliances	1,437	5,302	1,853	207	1,971	1,284		
Bldg. matrl. and farm implements	9,935	38,384	4,504	1,203	14,036	17,668		
Auto dealers and auto supplies	9,167	43,545	43,998	728	14,139	11,239		
Service stations	10,152	11,776	13,078	#	10,315	10,355		
Other retail stores	8,655	28,397	19,327 #	2,201 #	15,179	6,958		
Retail Stores Totals	<b>73,836</b>	<b>212,877</b>	<b>101,367</b>	<b>11,543</b>	<b>107,632</b>	<b>69,456</b>		
All Other Outlets	39,278	65,740	35,345	9,347	41,743	35,642		
Totals All Outlets	<b>113,114</b>	<b>278,617</b>	<b>136,712</b>	<b>20,890</b>	<b>149,375</b>	<b>105,098</b>		

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other retail stores" when possible.

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS		ALAMEDA		ALHAMBRA		ALISO VIEJO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	20	436	53	2,449	49	2,617	13	3,093
General merchandise stores	6	1,900	37	13,521	37	42,309	4	15,351
Food stores	14	4,231	47	8,187	42	8,515	9	5,179
Eating and drinking places	56	9,807	186	17,462	177	22,575	58	8,423
Home furnishings and appliances	30	12,517	107	1,895	45	3,564	45	154
Bldg. matrl. and farm implements	10	6,827	18	4,104	10	#	4	148
Auto dealers and auto supplies	9	771	16	25,881	58	132,399	17	1,128
Service stations	10	9,516	11	9,076	14	14,994	5	5,585
Other retail stores	195	6,314	527	20,953	361	31,587 #	272	19,749
Retail Stores Totals	<b>350</b>	<b>52,319</b>	<b>1,002</b>	<b>103,528</b>	<b>793</b>	<b>258,560</b>	<b>427</b>	<b>58,810</b>
All Other Outlets	526	16,913	1,156	24,693	991	28,674	574	10,601
Totals All Outlets	<b>876</b>	<b>69,232</b>	<b>2,158</b>	<b>128,221</b>	<b>1,784</b>	<b>287,234</b>	<b>1,001</b>	<b>69,411</b>
Type of business	ANAHEIM		ANTIOCH		APPLE VALLEY		ARCADIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	227	14,813	49	4,719	11	25	95	18,401
General merchandise stores	122	52,941	30	46,566	17	18,687	28	41,772
Food stores	196	33,801	41	13,825	23	6,635	31	8,469
Eating and drinking places	681	99,882	145	17,684	55	6,581	157	20,071
Home furnishings and appliances	172	29,108	39	4,337	17	152	41	1,816
Bldg. matrl. and farm implements	120	94,436	17	24,013	11	2,628	15	1,037
Auto dealers and auto supplies	308	142,677	56	43,150	33	1,657	21	2,635
Service stations	94	62,371	26	17,242	16	8,970	13	9,164
Other retail stores	1,469	85,262	363	14,033	228	3,987	425	19,186
Retail Stores Totals	<b>3,389</b>	<b>615,291</b>	<b>766</b>	<b>185,569</b>	<b>411</b>	<b>49,322</b>	<b>826</b>	<b>122,551</b>
All Other Outlets	5,596	566,572	682	14,442	551	4,656	1,002	18,008
Totals All Outlets	<b>8,985</b>	<b>1,181,863</b>	<b>1,448</b>	<b>200,011</b>	<b>962</b>	<b>53,978</b>	<b>1,828</b>	<b>140,559</b>
Type of business	ARROYO GRANDE		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	8	2,294	22	2,305	19	801	56	1,042
General merchandise stores	10	15,503	7	5,140	13	5,725	19	#
Food stores	14	4,512	13	7,158	14	3,686	42	4,043
Eating and drinking places	54	6,426	58	6,403	68	6,028	92	7,875
Home furnishings and appliances	30	3,080	26	3,060	44	1,680	24	952
Bldg. matrl. and farm implements	8	5,057	20	17,999	7	1,889	16	3,092
Auto dealers and auto supplies	15	12,031	27	15,824	30	12,284	41	5,866
Service stations	10	7,744	10	6,219	6	3,650	8	5,523
Other retail stores	130	6,348	161	8,072	184	7,214	226	33,968 #
Retail Stores Totals	<b>279</b>	<b>62,995</b>	<b>344</b>	<b>72,180</b>	<b>385</b>	<b>42,957</b>	<b>524</b>	<b>62,361</b>
All Other Outlets	492	7,908	629	10,481	503	20,892	977	25,409
Totals All Outlets	<b>771</b>	<b>70,903</b>	<b>973</b>	<b>82,661</b>	<b>888</b>	<b>63,849</b>	<b>1,501</b>	<b>87,770</b>
Type of business	BAKERSFIELD		BALDWIN PARK		BANNING		BARSTOW	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	256	31,354	38	1,655	10	208	71	13,936
General merchandise stores	117	152,544	16	9,242	11	6,102	13	#
Food stores	244	50,885	44	6,522	18	3,118	25	4,534
Eating and drinking places	575	81,509	100	11,160	46	6,032	93	14,587
Home furnishings and appliances	216	33,816	18	875	12	309	10	834
Bldg. matrl. and farm implements	90	73,698	14	18,038	6	110	11	3,869
Auto dealers and auto supplies	241	227,283	42	3,322	26	14,385	36	9,718
Service stations	70	47,828	15	9,776	7	5,274	30	34,682
Other retail stores	1,743	100,654	189	18,932	77	2,750	126	14,660 #
Retail Stores Totals	<b>3,552</b>	<b>799,571</b>	<b>476</b>	<b>79,522</b>	<b>213</b>	<b>38,288</b>	<b>415</b>	<b>96,820</b>
All Other Outlets	2,807	162,893	654	17,521	213	8,657	243	6,379
Totals All Outlets	<b>6,359</b>	<b>962,464</b>	<b>1,130</b>	<b>97,043</b>	<b>426</b>	<b>46,945</b>	<b>658</b>	<b>103,199</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**

(Taxable transactions in thousands of dollars)

Type of business	BELL		BELLFLOWER		BELMONT		BENICIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	44	481	31	995	5	18	12	343
General merchandise stores	10	1,891	27	8,419	2	#	6	516
Food stores	38	2,430	44	4,788	19	4,324	11	4,592
Eating and drinking places	60	6,409	135	11,099	55	6,151	66	6,766
Home furnishings and appliances	13	516	44	2,751	16	1,377	34	1,708
Bldg. matrl. and farm implements	1	#	12	1,511	11	3,087	16	9,518
Auto dealers and auto supplies	34	#	104	52,858	18	#	16	2,186
Service stations	6	5,338	19	12,548	7	4,224	12	6,394
Other retail stores	130	21,628 #	268	9,717	118	24,073 #	197	5,430
Retail Stores Totals	<b>336</b>	<b>38,693</b>	<b>684</b>	<b>104,686</b>	<b>251</b>	<b>43,254</b>	<b>370</b>	<b>37,453</b>
All Other Outlets	244	13,566	661	19,569	449	12,510	647	40,882
Totals All Outlets	<b>580</b>	<b>52,259</b>	<b>1,345</b>	<b>124,255</b>	<b>700</b>	<b>55,764</b>	<b>1,017</b>	<b>78,335</b>
Type of business	BERKELEY		BEVERLY HILLS		BIG BEAR LAKE		BREA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	128	11,062	219	53,071	19	1,223	124	34,960
General merchandise stores	62	11,550	49	63,473	8	5,727	20	69,607
Food stores	112	16,419	19	4,411	13	4,795	24	7,021
Eating and drinking places	430	45,254	193	44,831	74	8,398	155	32,220
Home furnishings and appliances	170	16,590	129	11,616	28	745	52	17,948
Bldg. matrl. and farm implements	35	22,977	7	1,121	6	8,514	10	#
Auto dealers and auto supplies	44	39,394	25	67,546	5	621	34	3,281
Service stations	23	12,144	7	4,467	3	#	10	9,384
Other retail stores	1,230	69,148	624	47,240	165	5,476 #	357	55,959 #
Retail Stores Totals	<b>2,234</b>	<b>244,538</b>	<b>1,272</b>	<b>297,776</b>	<b>321</b>	<b>35,499</b>	<b>786</b>	<b>230,380</b>
All Other Outlets	2,110	78,988	1,323	79,424	246	4,842	1,143	65,411
Totals All Outlets	<b>4,344</b>	<b>323,526</b>	<b>2,595</b>	<b>377,200</b>	<b>567</b>	<b>40,341</b>	<b>1,929</b>	<b>295,791</b>
Type of business	BRENTWOOD		BUENA PARK		BURBANK		BURLINGAME	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	19	1,446	45	3,470	110	16,889	53	8,365
General merchandise stores	6	1,988	36	20,150	55	78,119	18	4,454
Food stores	17	6,482	45	9,439	63	15,247	32	4,676
Eating and drinking places	48	6,140	171	23,666	321	52,673	124	20,672
Home furnishings and appliances	24	1,803	41	5,775	88	41,301	55	5,050
Bldg. matrl. and farm implements	11	4,526	18	8,770	35	30,391	21	6,058
Auto dealers and auto supplies	27	12,791	41	121,699	59	25,873	33	84,248
Service stations	7	6,762	22	12,653	32	30,099	13	6,757
Other retail stores	133	2,825	374	20,227	834	66,214	280	15,689
Retail Stores Totals	<b>292</b>	<b>44,763</b>	<b>793</b>	<b>225,849</b>	<b>1,597</b>	<b>356,806</b>	<b>629</b>	<b>155,969</b>
All Other Outlets	278	7,404	1,149	94,401	2,395	154,636	966	46,771
Totals All Outlets	<b>570</b>	<b>52,167</b>	<b>1,942</b>	<b>320,250</b>	<b>3,992</b>	<b>511,442</b>	<b>1,595</b>	<b>202,740</b>
Type of business	CALABASAS		CALEXICO		CARMELLA		CAMPBELL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	22	4,313	231	7,889	88	30,486	34	5,344
General merchandise stores	5	613	52	26,533	28	18,532	12	11,419
Food stores	8	4,867	35	6,853	32	7,800	25	6,411
Eating and drinking places	45	9,935	57	7,666	140	21,207	141	23,823
Home furnishings and appliances	29	2,023	52	1,408	44	6,449	62	7,823
Bldg. matrl. and farm implements	4	57	23	1,882	11	13,395	29	29,573
Auto dealers and auto supplies	6	20,461	45	11,386	23	12,351	49	5,266
Service stations	6	5,125	10	13,355	19	11,349	18	15,034
Other retail stores	149	28,967	598	5,427	296	25,311	345	27,849
Retail Stores Totals	<b>274</b>	<b>76,361</b>	<b>1,103</b>	<b>82,399</b>	<b>681</b>	<b>146,880</b>	<b>715</b>	<b>132,542</b>
All Other Outlets	476	27,189	959	7,781	1,417	59,359	1,059	65,952
Totals All Outlets	<b>750</b>	<b>103,550</b>	<b>2,062</b>	<b>90,180</b>	<b>2,098</b>	<b>206,239</b>	<b>1,774</b>	<b>198,494</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	CAPITOLA		CARLSBAD		CARMEL		CARSON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	63	9,519	184	35,485	59	9,032	93	4,102
General merchandise stores	16	27,683	26	55,583	9	3,823	34	35,835
Food stores	17	5,999	50	13,515	4	802	54	8,760
Eating and drinking places	75	12,407	174	32,728	65	13,238	186	18,153
Home furnishings and appliances	24	1,759	101	9,660	56	3,148	39	#
Bldg. matrl. and farm implements	7	7,537	26	11,486	2	#	27	26,330
Auto dealers and auto supplies	8	28,640	38	178,111	--	--	67	97,536
Service stations	6	3,826	20	16,993	2	#	35	21,591
Other retail stores	180	15,016	709	39,537	217	14,746 #	325	72,183 #
Retail Stores Totals	<b>396</b>	<b>112,386</b>	<b>1,328</b>	<b>393,098</b>	<b>414</b>	<b>44,789</b>	<b>860</b>	<b>284,490</b>
All Other Outlets	204	7,879	2,184	100,806	295	3,035	1,473	157,481
<b>Totals All Outlets</b>	<b>600</b>	<b>120,265</b>	<b>3,512</b>	<b>493,904</b>	<b>709</b>	<b>47,824</b>	<b>2,333</b>	<b>441,971</b>
Type of business	CATHEDRAL CITY		CERES		CERRITOS		CHICO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	27	1,605	23	660	106	31,510	85	11,690
General merchandise stores	15	22,901	15	22,598	28	75,813	36	58,170
Food stores	31	7,205	25	5,068	22	3,283	53	17,630
Eating and drinking places	126	10,482	68	8,481	133	21,745	251	28,770
Home furnishings and appliances	60	9,992	16	292	33	12,433	79	14,441
Bldg. matrl. and farm implements	24	8,001	8	7,044	11	#	51	35,180
Auto dealers and auto supplies	64	82,776	27	9,632	30	281,948	65	55,316
Service stations	18	9,367	16	9,421	11	6,450	20	15,295
Other retail stores	226	4,872	116	6,355	354	58,043 #	487	47,823
Retail Stores Totals	<b>591</b>	<b>157,201</b>	<b>314</b>	<b>69,551</b>	<b>728</b>	<b>491,225</b>	<b>1,127</b>	<b>284,315</b>
All Other Outlets	475	27,401	334	14,716	976	102,180	1,165	42,022
<b>Totals All Outlets</b>	<b>1,066</b>	<b>184,602</b>	<b>648</b>	<b>84,267</b>	<b>1,704</b>	<b>593,405</b>	<b>2,292</b>	<b>326,337</b>
Type of business	CHINO		CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	58	12,373	22	326	188	16,677	76	14,315
General merchandise stores	33	44,746	16	26,422	60	124,567	29	58,207
Food stores	33	7,063	16	9,227	102	24,803	40	12,433
Eating and drinking places	135	20,076	65	7,213	324	43,208	180	25,529
Home furnishings and appliances	39	5,271	20	1,899	121	18,591	55	18,993
Bldg. matrl. and farm implements	32	22,069	8	#	45	23,513	16	3,240
Auto dealers and auto supplies	46	36,631	20	981	141	43,242	37	18,736
Service stations	20	16,622	5	6,211	51	32,814	14	11,667
Other retail stores	300	30,198	209	14,306 #	851	49,012	403	42,558
Retail Stores Totals	<b>696</b>	<b>195,049</b>	<b>381</b>	<b>66,585</b>	<b>1,883</b>	<b>376,427</b>	<b>850</b>	<b>205,678</b>
All Other Outlets	1,226	81,272	586	2,638	1,854	53,112	1,051	18,378
<b>Totals All Outlets</b>	<b>1,922</b>	<b>276,321</b>	<b>967</b>	<b>69,223</b>	<b>3,737</b>	<b>429,539</b>	<b>1,901</b>	<b>224,056</b>
Type of business	CLAREMONT		CLOVIS		COLMA		COLTON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	27	614	58	7,713	9	5,831	39	541
General merchandise stores	12	444	30	60,202	5	27,482	15	#
Food stores	22	4,549	44	14,959	4	129	36	6,406
Eating and drinking places	68	6,675	169	19,659	10	3,305	105	10,382
Home furnishings and appliances	16	587	58	4,140	7	5,097	19	1,670
Bldg. matrl. and farm implements	3	#	28	28,827	3	#	10	10,039
Auto dealers and auto supplies	8	58,058	63	66,163	14	96,862	66	56,063
Service stations	12	5,960	12	7,904	1	#	19	8,303
Other retail stores	185	8,349 #	364	21,483	50	49,387 #	189	30,517 #
Retail Stores Totals	<b>353</b>	<b>85,236</b>	<b>826</b>	<b>231,050</b>	<b>103</b>	<b>188,093</b>	<b>498</b>	<b>123,921</b>
All Other Outlets	511	13,514	981	32,283	67	10,185	526	28,101
<b>Totals All Outlets</b>	<b>864</b>	<b>98,750</b>	<b>1,807</b>	<b>263,333</b>	<b>170</b>	<b>198,278</b>	<b>1,024</b>	<b>152,022</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	COMMERCE		COMPTON		CONCORD		CORONA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	58	10,589	123	2,726	118	24,455	79	3,686
General merchandise stores	10	15,750	36	4,589	51	74,275	44	63,063
Food stores	17	1,114	75	7,768	93	17,679	62	16,073
Eating and drinking places	72	8,686	140	7,933	270	37,685	218	32,464
Home furnishings and appliances	19	3,211	34	2,640	76	28,900	107	14,570
Bldg. matrl. and farm implements	13	#	13	1,033	47	62,560	48	61,501
Auto dealers and auto supplies	24	3,868	95	5,472	102	171,209	123	81,651
Service stations	10	8,735	24	9,336	37	25,585	43	33,400
Other retail stores	110	23,693 #	285	6,807	711	64,368	566	40,820
Retail Stores Totals	<b>333</b>	<b>75,646</b>	<b>825</b>	<b>48,304</b>	<b>1,505</b>	<b>506,716</b>	<b>1,290</b>	<b>347,228</b>
All Other Outlets	929	145,133	787	60,575	1,655	84,300	1,933	223,275
<b>Totals All Outlets</b>	<b>1,262</b>	<b>220,779</b>	<b>1,612</b>	<b>108,879</b>	<b>3,160</b>	<b>591,016</b>	<b>3,223</b>	<b>570,503</b>
Type of business	CORTE MADERA		COSTA MESA		COVINA		CULVER CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	37	13,740	567	77,292	58	1,870	127	19,591
General merchandise stores	6	22,840	92	128,949	32	17,978	43	74,742
Food stores	6	2,637	88	22,910	31	6,935	42	8,700
Eating and drinking places	30	7,104	394	61,580	154	18,620	172	22,117
Home furnishings and appliances	17	9,925	358	36,769	47	2,870	71	10,659
Bldg. matrl. and farm implements	9	5,098	58	34,226	13	#	25	15,603
Auto dealers and auto supplies	8	22,780	178	146,421	50	29,448	43	51,496
Service stations	2	#	39	25,071	17	10,625	15	10,053
Other retail stores	98	15,034 #	2,398	103,227	335	42,788 #	522	47,927
Retail Stores Totals	<b>213</b>	<b>99,158</b>	<b>4,172</b>	<b>636,445</b>	<b>737</b>	<b>131,134</b>	<b>1,060</b>	<b>260,888</b>
All Other Outlets	250	10,236	6,328	150,774	1,060	25,455	1,086	64,085
<b>Totals All Outlets</b>	<b>463</b>	<b>109,394</b>	<b>10,500</b>	<b>787,219</b>	<b>1,797</b>	<b>156,589</b>	<b>2,146</b>	<b>324,973</b>
Type of business	CUPERTINO		CYPRESS		DALY CITY		DANA POINT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	75	5,745	87	2,552	70	15,205	32	1,105
General merchandise stores	27	38,579	32	14,000	26	34,646	9	1,398
Food stores	32	6,245	28	2,774	54	10,283	16	7,867
Eating and drinking places	140	21,068	125	12,234	163	23,442	98	27,796
Home furnishings and appliances	65	5,282	36	36,918	52	12,654	52	2,131
Bldg. matrl. and farm implements	8	1,352	8	#	7	2,398	7	3,307
Auto dealers and auto supplies	10	#	39	2,123	37	27,556	10	955
Service stations	18	10,043	12	8,194	20	13,913	10	9,695
Other retail stores	475	23,920 #	516	25,462 #	340	22,025	311	11,375
Retail Stores Totals	<b>850</b>	<b>112,234</b>	<b>883</b>	<b>104,257</b>	<b>769</b>	<b>162,122</b>	<b>545</b>	<b>65,629</b>
All Other Outlets	1,041	93,946	1,863	101,593	887	14,685	771	20,328
<b>Totals All Outlets</b>	<b>1,891</b>	<b>206,180</b>	<b>2,746</b>	<b>205,850</b>	<b>1,656</b>	<b>176,807</b>	<b>1,316</b>	<b>85,957</b>
Type of business	DANVILLE		DAVIS		DELANO		DIAMOND BAR	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	37	4,176	26	1,813	18	1,197	22	309
General merchandise stores	10	#	8	6,105	17	6,998	15	5,614
Food stores	22	7,396	29	8,873	44	6,732	25	4,262
Eating and drinking places	85	11,131	131	15,306	50	4,329	99	11,508
Home furnishings and appliances	70	3,028	17	634	12	688	15	315
Bldg. matrl. and farm implements	11	1,968	6	4,923	9	4,473	11	1,846
Auto dealers and auto supplies	8	1,206	20	53,706	21	14,367	18	#
Service stations	9	6,325	16	9,259	8	2,618	13	14,432
Other retail stores	399	37,493 #	236	14,351	89	3,975	241	18,688 #
Retail Stores Totals	<b>651</b>	<b>72,723</b>	<b>489</b>	<b>114,970</b>	<b>268</b>	<b>45,377</b>	<b>459</b>	<b>56,974</b>
All Other Outlets	729	11,438	582	9,105	165	7,401	779	8,166
<b>Totals All Outlets</b>	<b>1,380</b>	<b>84,161</b>	<b>1,071</b>	<b>124,075</b>	<b>433</b>	<b>52,778</b>	<b>1,238</b>	<b>65,140</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	DOWNEY		DUARTE		DUBLIN		EL CAJON	
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	98	12,309	13	136	32	12,467	131	17,661
General merchandise stores	28	35,898	12	23,867	13	15,984	55	48,432
Food stores	53	10,127	20	2,013	12	4,736	78	17,066
Eating and drinking places	224	26,890	45	4,462	91	21,050	226	29,491
Home furnishings and appliances	61	4,062	7	122	43	19,469	94	15,718
Bldg. matrl. and farm implements	24	20,744	3	#	20	21,893	50	46,860
Auto dealers and auto supplies	91	102,891	19	46,533	37	110,780	116	135,004
Service stations	34	17,782	4	3,742	15	9,622	48	37,769
Other retail stores	494	16,977	94	3,459 #	203	38,094	732	47,885
Retail Stores Totals	<b>1,107</b>	<b>247,680</b>	<b>217</b>	<b>84,334</b>	<b>466</b>	<b>254,095</b>	<b>1,530</b>	<b>395,886</b>
All Other Outlets	1,170	46,356	252	10,077	500	48,541	1,396	70,413
<b>Totals All Outlets</b>	<b>2,277</b>	<b>294,036</b>	<b>469</b>	<b>94,411</b>	<b>966</b>	<b>302,636</b>	<b>2,926</b>	<b>466,299</b>
EL CENTRO								
Type of business	EL CERRITO		EL K GROVE		EL MONTE			
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	28	2,448	18	1,688	33	5,844	112	3,595
General merchandise stores	20	37,072	15	14,217	12	39,670	32	17,985
Food stores	26	6,195	16	3,982	32	16,479	102	8,711
Eating and drinking places	85	10,886	60	7,403	138	22,880	219	14,563
Home furnishings and appliances	23	1,126	15	3,400	34	5,109	45	2,825
Bldg. matrl. and farm implements	25	12,318	4	1,881	18	19,399	25	17,910
Auto dealers and auto supplies	48	24,597	15	#	32	64,984	156	241,264
Service stations	13	4,084	5	3,287	19	14,045	21	15,410
Other retail stores	167	9,086	162	27,867 #	337	30,941	383	15,115
Retail Stores Totals	<b>435</b>	<b>107,812</b>	<b>310</b>	<b>63,725</b>	<b>655</b>	<b>219,351</b>	<b>1,095</b>	<b>337,378</b>
All Other Outlets	417	23,722	283	2,995	886	30,681	1,260	51,373
<b>Totals All Outlets</b>	<b>852</b>	<b>131,534</b>	<b>593</b>	<b>66,720</b>	<b>1,541</b>	<b>250,032</b>	<b>2,355</b>	<b>388,751</b>
EL SEGUNDO								
Type of business	EMERYVILLE		ENCINITAS		ESCONDIDO			
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	17	657	17	5,222	66	4,134	218	19,888
General merchandise stores	3	#	6	3,965	25	18,632	54	71,125
Food stores	8	2,878	16	4,711	51	17,178	91	27,990
Eating and drinking places	108	14,835	67	12,158	185	27,772	279	34,086
Home furnishings and appliances	13	109	20	51,647	95	17,326	138	11,414
Bldg. matrl. and farm implements	15	9,118	12	#	29	#	68	70,999
Auto dealers and auto supplies	14	510	5	393	25	40,923	129	185,684
Service stations	11	#	3	#	13	15,098	39	31,411
Other retail stores	157	58,822 #	149	61,558 #	553	66,516 #	873	49,018
Retail Stores Totals	<b>346</b>	<b>86,929</b>	<b>295</b>	<b>139,654</b>	<b>1,042</b>	<b>207,579</b>	<b>1,889</b>	<b>501,615</b>
All Other Outlets	606	66,017	359	31,064	1,534	27,295	2,494	96,604
<b>Totals All Outlets</b>	<b>952</b>	<b>152,946</b>	<b>654</b>	<b>170,718</b>	<b>2,576</b>	<b>234,874</b>	<b>4,383</b>	<b>598,219</b>
EUREKA								
Type of business	FAIRFIELD		FOLSOM		FONTANA			
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	45	5,870	91	14,989	70	16,099	98	3,406
General merchandise stores	29	34,948	27	61,707	14	26,174	41	33,993
Food stores	36	6,618	55	14,091	32	10,806	82	18,586
Eating and drinking places	135	13,140	184	26,706	148	22,807	168	22,360
Home furnishings and appliances	46	3,882	44	12,954	84	7,952	47	3,046
Bldg. matrl. and farm implements	35	13,018	26	23,389	18	30,747	25	5,823
Auto dealers and auto supplies	59	36,974	63	77,096	29	162,516	108	93,581
Service stations	25	9,813	32	21,356	12	10,549	40	29,781
Other retail stores	267	20,462	400	51,765	310	26,530	393	15,015
Retail Stores Totals	<b>677</b>	<b>144,725</b>	<b>922</b>	<b>304,053</b>	<b>717</b>	<b>314,180</b>	<b>1,002</b>	<b>225,591</b>
All Other Outlets	716	30,869	952	51,362	784	33,929	1,097	101,404
<b>Totals All Outlets</b>	<b>1,393</b>	<b>175,594</b>	<b>1,874</b>	<b>355,415</b>	<b>1,501</b>	<b>348,109</b>	<b>2,099</b>	<b>326,995</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	FOSTER CITY		FOUNTAIN VALLEY		FREMONT		FRESNO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	4	48	32	3,487	86	2,582	349	44,506
General merchandise stores	4	#	26	34,676	88	30,647	223	176,433
Food stores	12	3,472	35	7,766	107	25,615	420	75,559
Eating and drinking places	52	8,246	153	17,823	373	39,026	1,018	119,662
Home furnishings and appliances	6	151	54	8,882	160	12,434	328	47,804
Bldg. matrl. and farm implements	2	#	14	4,904	59	40,909	145	93,460
Auto dealers and auto supplies	2	#	27	12,521	107	129,205	481	245,879
Service stations	5	4,140	28	18,556	46	30,754	114	66,884
Other retail stores	114	26,569 #	337	39,722	1,132	60,454	1,984	165,991
Retail Stores Totals	<b>201</b>	<b>42,626</b>	<b>706</b>	<b>148,337</b>	<b>2,158</b>	<b>371,626</b>	<b>5,062</b>	<b>1,036,178</b>
All Other Outlets	460	45,433	1,044	55,589	3,164	185,636	5,531	302,007
Totals All Outlets	<b>661</b>	<b>88,059</b>	<b>1,750</b>	<b>203,926</b>	<b>5,322</b>	<b>557,262</b>	<b>10,593</b>	<b>1,338,185</b>
Type of business	FULLERTON		GARDENA		GARDEN GROVE		GILROY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	73	10,016	101	1,421	107	5,239	105	33,109
General merchandise stores	53	54,958	35	19,508	76	47,421	14	#
Food stores	83	16,580	62	9,359	124	15,934	38	6,113
Eating and drinking places	295	34,817	240	20,596	426	39,632	112	16,214
Home furnishings and appliances	86	8,067	40	2,027	100	6,582	62	5,474
Bldg. matrl. and farm implements	18	#	23	21,866	25	38,094	29	21,771
Auto dealers and auto supplies	112	42,352	84	28,302	116	88,611	67	60,945
Service stations	34	26,413	13	11,218	49	31,480	16	15,851
Other retail stores	577	61,423 #	376	9,114	721	23,297	268	34,670 #
Retail Stores Totals	<b>1,331</b>	<b>254,626</b>	<b>974</b>	<b>123,411</b>	<b>1,744</b>	<b>296,290</b>	<b>711</b>	<b>194,147</b>
All Other Outlets	2,069	94,623	1,493	46,289	2,070	104,434	650	41,347
Totals All Outlets	<b>3,400</b>	<b>349,249</b>	<b>2,467</b>	<b>169,700</b>	<b>3,814</b>	<b>400,724</b>	<b>1,361</b>	<b>235,494</b>
Type of business	GLENDALE		GLENDORA		GRASS VALLEY		HANFORD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	213	36,794	43	614	26	1,397	45	4,836
General merchandise stores	99	68,751	22	24,965	10	11,032	28	30,430
Food stores	161	20,711	27	7,290	17	7,977	43	8,980
Eating and drinking places	422	48,340	95	11,177	62	5,115	109	11,483
Home furnishings and appliances	154	19,834	45	1,655	47	4,837	34	2,937
Bldg. matrl. and farm implements	49	29,333	20	#	16	5,324	25	7,104
Auto dealers and auto supplies	118	173,266	55	38,434	21	18,669	32	30,000
Service stations	36	25,750	11	6,311	10	6,065	10	4,919
Other retail stores	1,271	69,051	331	26,886 #	182	9,559	257	17,329
Retail Stores Totals	<b>2,523</b>	<b>491,830</b>	<b>649</b>	<b>117,332</b>	<b>391</b>	<b>69,975</b>	<b>583</b>	<b>118,018</b>
All Other Outlets	3,085	111,767	1,013	22,425	477	12,288	497	13,943
Totals All Outlets	<b>5,608</b>	<b>603,597</b>	<b>1,662</b>	<b>139,757</b>	<b>868</b>	<b>82,263</b>	<b>1,080</b>	<b>131,961</b>
Type of business	HAWTHORNE		HAYWARD		HEALDSBURG		HEMET	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	43	2,116	104	14,724	17	1,423	29	2,479
General merchandise stores	29	31,875	87	48,676	6	2,260	45	37,057
Food stores	46	6,268	90	15,347	18	3,783	36	8,500
Eating and drinking places	150	13,547	320	28,159	41	6,216	130	14,902
Home furnishings and appliances	30	5,324	92	12,678	36	1,003	49	3,312
Bldg. matrl. and farm implements	18	25,080	63	44,154	11	7,092	21	#
Auto dealers and auto supplies	69	20,657	141	117,066	19	26,177	66	59,666
Service stations	14	8,611	49	33,735	5	3,390	23	12,802
Other retail stores	233	25,009	842	61,255	99	3,898	287	27,261 #
Retail Stores Totals	<b>632</b>	<b>138,487</b>	<b>1,788</b>	<b>375,794</b>	<b>252</b>	<b>55,242</b>	<b>686</b>	<b>165,979</b>
All Other Outlets	866	28,894	2,518	260,108	408	17,955	693	17,515
Totals All Outlets	<b>1,498</b>	<b>167,381</b>	<b>4,306</b>	<b>635,902</b>	<b>660</b>	<b>73,197</b>	<b>1,379</b>	<b>183,494</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	HERMOSA BEACH		HESPERIA		HOLLISTER		HUNTINGTON BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	34	1,220	17	588	23	847	219	26,884
General merchandise stores	7	699	16	4,963	15	9,813	82	43,683
Food stores	19	5,083	26	8,626	20	8,533	96	28,279
Eating and drinking places	117	14,766	86	11,023	67	7,029	439	59,541
Home furnishings and appliances	21	1,234	32	1,334	24	2,492	146	26,545
Bldg. matrl. and farm implements	8	3,932	32	8,760	19	4,469	43	46,917
Auto dealers and auto supplies	13	13,619	75	8,474	20	18,697	139	112,896
Service stations	2	#	28	18,242	9	5,292	47	30,879
Other retail stores	148	8,101 #	281	6,811	134	9,995	1,285	73,531
Retail Stores Totals	<b>369</b>	<b>48,654</b>	<b>593</b>	<b>68,821</b>	<b>331</b>	<b>67,167</b>	<b>2,496</b>	<b>449,155</b>
All Other Outlets	427	6,959	784	21,407	423	18,263	4,640	95,163
<b>Totals All Outlets</b>	<b>796</b>	<b>55,613</b>	<b>1,377</b>	<b>90,228</b>	<b>754</b>	<b>85,430</b>	<b>7,136</b>	<b>544,318</b>
Type of business	HUNTINGTON PARK		INDIO		INDUSTRY		INGLEWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	219	9,935	70	1,647	244	9,376	125	3,257
General merchandise stores	47	9,157	22	10,180	30	68,050	43	31,547
Food stores	78	6,431	43	9,360	28	3,726	87	10,637
Eating and drinking places	164	13,381	98	8,274	122	22,713	215	18,030
Home furnishings and appliances	50	13,852	42	6,941	84	25,182	33	1,903
Bldg. matrl. and farm implements	14	#	18	10,291	39	51,037	17	14,400
Auto dealers and auto supplies	47	25,005	65	49,761	49	139,284	86	19,795
Service stations	10	4,426	14	6,701	15	7,773	27	14,613
Other retail stores	315	17,431 #	327	4,806	734	45,520	459	33,283
Retail Stores Totals	<b>944</b>	<b>99,618</b>	<b>699</b>	<b>107,961</b>	<b>1,345</b>	<b>372,661</b>	<b>1,092</b>	<b>147,465</b>
All Other Outlets	516	13,039	782	19,710	3,137	245,605	1,009	44,470
<b>Totals All Outlets</b>	<b>1,460</b>	<b>112,657</b>	<b>1,481</b>	<b>127,671</b>	<b>4,482</b>	<b>618,266</b>	<b>2,101</b>	<b>191,935</b>
Type of business	IRVINE		LA CANADA-FLINTRIDGE		LAFAYETTE		LAGUNA BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	79	19,439	13	2,313	16	736	64	6,378
General merchandise stores	39	66,996	10	4,892	8	2,950	11	1,672
Food stores	57	20,034	8	3,617	20	5,577	20	5,926
Eating and drinking places	452	81,754	41	7,466	56	7,008	114	28,754
Home furnishings and appliances	142	42,550	19	1,480	52	1,059	91	2,401
Bldg. matrl. and farm implements	43	18,212	5	140	9	3,002	14	2,927
Auto dealers and auto supplies	65	180,307	10	522	8	2,999	11	2,873
Service stations	23	25,051	6	5,610	10	4,304	8	3,577
Other retail stores	1,297	132,332	118	7,834	262	11,011	509	17,963
Retail Stores Totals	<b>2,197</b>	<b>586,675</b>	<b>230</b>	<b>33,874</b>	<b>441</b>	<b>38,646</b>	<b>842</b>	<b>72,471</b>
All Other Outlets	3,726	328,470	352	5,290	573	10,802	1,006	12,615
<b>Totals All Outlets</b>	<b>5,923</b>	<b>915,145</b>	<b>582</b>	<b>39,164</b>	<b>1,014</b>	<b>49,448</b>	<b>1,848</b>	<b>85,086</b>
Type of business	LAGUNA HILLS		LAGUNA NIGUEL		LA HABRA		LAKE ELSINORE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	57	9,667	39	6,674	32	3,382	64	11,669
General merchandise stores	20	23,143	12	46,157	30	34,849	17	#
Food stores	25	4,358	22	11,416	43	8,150	26	9,227
Eating and drinking places	87	17,214	108	18,089	143	16,959	78	10,242
Home furnishings and appliances	78	28,112	102	6,639	33	14,147	25	1,504
Bldg. matrl. and farm implements	13	4,457	21	19,754	19	#	13	2,224
Auto dealers and auto supplies	18	7,633	24	41,353	54	23,828	32	31,602
Service stations	8	10,212	12	9,081	20	14,731	16	10,810
Other retail stores	336	20,530	416	20,456	247	33,928 #	217	18,643 #
Retail Stores Totals	<b>642</b>	<b>125,326</b>	<b>756</b>	<b>179,619</b>	<b>621</b>	<b>149,974</b>	<b>488</b>	<b>95,921</b>
All Other Outlets	871	22,459	1,144	23,079	727	25,370	452	13,082
<b>Totals All Outlets</b>	<b>1,513</b>	<b>147,785</b>	<b>1,900</b>	<b>202,698</b>	<b>1,348</b>	<b>175,344</b>	<b>940</b>	<b>109,003</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	LAKE FOREST		LAKEWOOD		LA MESA		LA MIRADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	30	2,867	91	18,569	55	10,315	30	2,666
General merchandise stores	28	29,928	31	51,262	23	37,001	19	3,614
Food stores	32	12,557	46	11,348	42	10,557	23	6,059
Eating and drinking places	184	26,835	178	27,889	168	24,108	93	10,849
Home furnishings and appliances	67	9,340	20	6,710	88	12,909	20	8,992
Bldg. matrl. and farm implements	23	21,091	6	#	10	7,690	15	11,752
Auto dealers and auto supplies	36	13,744	43	37,515	55	89,293	32	11,675
Service stations	20	20,046	18	17,363	24	15,670	15	21,896
Other retail stores	548	33,708	339	42,664 #	469	38,436	189	8,228
Retail Stores Totals	<b>968</b>	<b>170,116</b>	<b>772</b>	<b>213,320</b>	<b>934</b>	<b>245,979</b>	<b>436</b>	<b>85,731</b>
All Other Outlets	1,419	67,204	751	8,204	862	22,174	545	47,690
<b>Totals All Outlets</b>	<b>2,387</b>	<b>237,320</b>	<b>1,523</b>	<b>221,524</b>	<b>1,796</b>	<b>268,153</b>	<b>981</b>	<b>133,421</b>
Type of business	LANCASTER		LA PUENTE		LA QUINTA		LA VERNE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	81	5,543	64	2,173	8	553	15	2,032
General merchandise stores	49	49,666	22	4,248	4	#	16	9,352
Food stores	59	15,549	45	6,536	11	4,450	19	3,565
Eating and drinking places	219	27,566	97	7,547	42	6,990	70	8,304
Home furnishings and appliances	64	11,057	26	1,100	29	671	13	854
Bldg. matrl. and farm implements	31	22,775	4	1,892	5	16,086	9	2,464
Auto dealers and auto supplies	102	68,805	29	20,529	8	20,810	14	#
Service stations	28	35,551	7	3,546	5	3,407	5	3,538
Other retail stores	559	21,917	227	5,787	134	16,190 #	161	15,083 #
Retail Stores Totals	<b>1,192</b>	<b>258,429</b>	<b>521</b>	<b>53,358</b>	<b>246</b>	<b>69,157</b>	<b>322</b>	<b>45,192</b>
All Other Outlets	1,300	44,772	495	7,505	285	10,459	484	16,290
<b>Totals All Outlets</b>	<b>2,492</b>	<b>303,201</b>	<b>1,016</b>	<b>60,863</b>	<b>531</b>	<b>79,616</b>	<b>806</b>	<b>61,482</b>
Type of business	LAWNDALE		LEMON GROVE		LIVERMORE		LODI	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	17	1,029	18	1,592	19	470	23	1,424
General merchandise stores	7	930	7	2,163	28	44,810	20	36,040
Food stores	21	2,397	21	4,992	38	13,681	60	11,112
Eating and drinking places	64	5,225	63	6,043	148	18,849	165	17,023
Home furnishings and appliances	23	1,378	19	1,180	56	4,168	64	4,813
Bldg. matrl. and farm implements	7	8,673	8	22,975	48	44,366	26	10,443
Auto dealers and auto supplies	43	5,194	17	37,512	49	32,677	80	50,382
Service stations	12	8,275	10	6,054	24	20,001	15	10,803
Other retail stores	110	8,674	120	9,338	444	49,974	303	12,230
Retail Stores Totals	<b>304</b>	<b>41,775</b>	<b>283</b>	<b>91,849</b>	<b>854</b>	<b>228,996</b>	<b>756</b>	<b>154,270</b>
All Other Outlets	345	6,921	284	12,496	1,136	147,669	894	35,364
<b>Totals All Outlets</b>	<b>649</b>	<b>48,696</b>	<b>567</b>	<b>104,345</b>	<b>1,990</b>	<b>376,665</b>	<b>1,650</b>	<b>189,634</b>
Type of business	LOMPOC		LONG BEACH		LOS ALTOS		LOS ANGELES	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	15	730	296	24,948	30	1,821	5,219	319,524
General merchandise stores	11	16,077	169	74,297	9	1,468	1,723	753,525
Food stores	29	5,322	333	48,017	18	5,340	2,943	387,601
Eating and drinking places	89	8,168	1,013	124,136	69	8,526	8,967	1,023,325
Home furnishings and appliances	15	1,070	271	22,044	86	4,577	2,814	288,667
Bldg. matrl. and farm implements	11	2,080	82	120,031	9	1,680	792	483,222
Auto dealers and auto supplies	29	19,641	262	89,728	1	#	2,438	1,027,303
Service stations	8	4,536	111	71,615	5	5,717	842	651,543
Other retail stores	143	5,338	1,916	112,256	251	9,836 #	21,281	1,072,008
Retail Stores Totals	<b>350</b>	<b>62,962</b>	<b>4,453</b>	<b>687,072</b>	<b>478</b>	<b>38,965</b>	<b>47,019</b>	<b>6,006,718</b>
All Other Outlets	571	9,722	5,400	265,863	707	5,348	56,329	2,019,354
<b>Totals All Outlets</b>	<b>921</b>	<b>72,684</b>	<b>9,853</b>	<b>952,935</b>	<b>1,185</b>	<b>44,313</b>	<b>103,348</b>	<b>8,026,072</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	LOS BANOS		LOS GATOS		LYNWOOD		MADERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	13	413	50	5,684	80	2,276	32	1,192
General merchandise stores	13	13,029	7	3,819	19	1,222	27	19,102
Food stores	23	5,421	24	9,306	59	7,267	62	9,289
Eating and drinking places	60	6,313	111	17,445	102	8,642	93	8,505
Home furnishings and appliances	15	513	104	4,953	31	733	22	967
Bldg. matrl. and farm implements	11	2,176	15	2,414	9	5,179	25	9,660
Auto dealers and auto supplies	17	7,921	20	55,573	46	5,324	43	19,166
Service stations	9	6,667	12	8,542	10	10,300	15	4,841
Other retail stores	103	2,609	342	24,396	186	4,713	183	6,599
Retail Stores Totals	<b>264</b>	<b>45,062</b>	<b>685</b>	<b>132,132</b>	<b>542</b>	<b>45,656</b>	<b>502</b>	<b>79,321</b>
All Other Outlets	232	11,264	788	21,431	388	10,191	410	19,662
Totals All Outlets	<b>496</b>	<b>56,326</b>	<b>1,473</b>	<b>153,563</b>	<b>930</b>	<b>55,847</b>	<b>912</b>	<b>98,983</b>
Type of business	MALIBU		MANHATTAN BEACH		MANTECA		MARTINEZ	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	38	5,020	57	10,136	16	559	22	843
General merchandise stores	5	1,813	12	27,710	18	25,384	17	12,541
Food stores	10	4,580	20	7,449	43	10,015	20	8,182
Eating and drinking places	55	17,363	129	25,336	114	11,433	84	6,580
Home furnishings and appliances	29	1,257	41	2,600	29	2,333	59	457
Bldg. matrl. and farm implements	8	2,976	4	393	17	15,220	14	5,096
Auto dealers and auto supplies	1	#	11	18,680	44	38,325	12	1,458
Service stations	8	4,041	8	5,764	22	12,132	10	5,014
Other retail stores	141	5,495 #	231	20,243	196	16,034	254	5,022
Retail Stores Totals	<b>295</b>	<b>42,545</b>	<b>513</b>	<b>118,311</b>	<b>499</b>	<b>131,435</b>	<b>492</b>	<b>45,193</b>
All Other Outlets	431	5,432	757	38,655	476	19,883	594	22,068
Totals All Outlets	<b>726</b>	<b>47,977</b>	<b>1,270</b>	<b>156,966</b>	<b>975</b>	<b>151,318</b>	<b>1,086</b>	<b>67,261</b>
Type of business	MARYSVILLE		MENLO PARK		MERCED		MILLBRAE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	110	23	1,296	49	4,881	10	669
General merchandise stores	8	5,630	9	1,897	35	46,895	3	#
Food stores	14	3,269	29	9,405	59	11,205	9	3,352
Eating and drinking places	48	4,962	113	16,203	164	17,456	65	9,376
Home furnishings and appliances	17	1,056	96	9,461	49	5,976	13	1,032
Bldg. matrl. and farm implements	7	907	11	2,520	25	17,957	13	6,168
Auto dealers and auto supplies	23	9,526	8	31,187	78	59,626	7	3,012
Service stations	10	4,612	11	5,764	27	11,775	7	4,556
Other retail stores	87	2,232	240	12,779	284	19,842	88	8,290 #
Retail Stores Totals	<b>220</b>	<b>32,304</b>	<b>540</b>	<b>90,512</b>	<b>770</b>	<b>195,613</b>	<b>215</b>	<b>36,455</b>
All Other Outlets	167	5,626	745	63,295	697	39,288	314	9,291
Totals All Outlets	<b>387</b>	<b>37,930</b>	<b>1,285</b>	<b>153,807</b>	<b>1,467</b>	<b>234,901</b>	<b>529</b>	<b>45,746</b>
Type of business	MILL VALLEY		MILPITAS		MISSION VIEJO		MODESTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	34	2,823	121	26,872	96	26,327	155	32,867
General merchandise stores	5	2,653	17	27,795	31	51,689	70	115,156
Food stores	12	5,097	52	9,108	38	13,493	154	30,944
Eating and drinking places	46	6,764	262	39,624	181	24,372	436	58,772
Home furnishings and appliances	34	1,428	36	10,089	103	13,464	171	29,918
Bldg. matrl. and farm implements	8	3,260	8	19,546	23	#	43	47,978
Auto dealers and auto supplies	5	#	24	8,856	47	38,486	167	66,407
Service stations	5	6,248	16	14,029	19	17,463	53	27,329
Other retail stores	146	9,282 #	379	36,601	690	83,736 #	851	90,189
Retail Stores Totals	<b>295</b>	<b>37,555</b>	<b>915</b>	<b>192,520</b>	<b>1,228</b>	<b>269,030</b>	<b>2,100</b>	<b>499,560</b>
All Other Outlets	576	7,012	1,035	92,542	1,606	38,289	2,070	96,000
Totals All Outlets	<b>871</b>	<b>44,567</b>	<b>1,950</b>	<b>285,062</b>	<b>2,834</b>	<b>307,319</b>	<b>4,170</b>	<b>595,560</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	MONROVIA		MONTCLAIR		MONTEBELLO		MONTEREY	
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	53	3,420	184	17,035	104	16,427	48	5,825
General merchandise stores	17	8,438	47	70,138	41	44,041	21	20,950
Food stores	22	5,675	34	3,460	61	7,382	44	9,015
Eating and drinking places	106	15,879	114	14,391	165	16,023	169	38,853
Home furnishings and appliances	34	2,718	74	10,692	39	7,575	62	4,551
Bldg. matrl. and farm implements	14	#	13	3,118	9	7,499	15	3,120
Auto dealers and auto supplies	20	51,282	83	48,323	56	24,900	31	7,740
Service stations	10	7,283	13	5,023	25	22,077	10	3,761
Other retail stores	324	51,436 #	477	42,485	251	14,945	417	26,780
Retail Stores Totals	<b>600</b>	<b>146,131</b>	<b>1,039</b>	<b>214,665</b>	<b>751</b>	<b>160,869</b>	<b>817</b>	<b>120,595</b>
All Other Outlets	1,139	32,788	1,455	22,472	721	45,947	888	33,572
<b>Totals All Outlets</b>	<b>1,739</b>	<b>178,919</b>	<b>2,494</b>	<b>237,137</b>	<b>1,472</b>	<b>206,816</b>	<b>1,705</b>	<b>154,167</b>
Type of business	MONTEREY PARK		MORENO VALLEY		MORGAN HILL		MOUNTAIN VIEW	
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	61	2,687	114	9,242	21	1,774	34	3,950
General merchandise stores	29	4,111	47	45,086	16	16,230	25	58,089
Food stores	42	4,475	67	17,107	28	5,820	47	11,445
Eating and drinking places	144	19,284	171	24,375	101	9,533	263	30,179
Home furnishings and appliances	31	3,912	63	5,868	48	2,189	55	12,587
Bldg. matrl. and farm implements	3	#	14	#	7	1,617	28	9,618
Auto dealers and auto supplies	26	#	68	49,603	15	#	41	24,646
Service stations	16	6,622	29	14,978	10	11,256	22	21,636
Other retail stores	361	37,432 #	465	32,340 #	244	29,375 #	478	33,350
Retail Stores Totals	<b>713</b>	<b>78,523</b>	<b>1,038</b>	<b>198,599</b>	<b>490</b>	<b>77,794</b>	<b>993</b>	<b>205,500</b>
All Other Outlets	932	23,541	960	15,936	673	22,452	1,408	116,983
<b>Totals All Outlets</b>	<b>1,645</b>	<b>102,064</b>	<b>1,998</b>	<b>214,535</b>	<b>1,163</b>	<b>100,246</b>	<b>2,401</b>	<b>322,483</b>
Type of business	MURRIETA		NAPA		NATIONAL CITY		NEWARK	
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	28	665	74	10,280	195	16,709	70	13,685
General merchandise stores	14	27,314	31	30,750	48	26,540	25	42,828
Food stores	17	7,419	56	20,535	74	7,783	36	6,628
Eating and drinking places	81	8,841	166	23,682	189	21,796	153	16,721
Home furnishings and appliances	55	3,728	74	5,519	63	6,907	23	5,976
Bldg. matrl. and farm implements	16	27,450	37	26,460	27	32,722	14	17,152
Auto dealers and auto supplies	35	4,448	45	32,253	94	143,684	44	45,330
Service stations	10	12,725	14	14,317	24	12,840	10	7,288
Other retail stores	264	24,279	457	23,766	619	24,238	249	16,668
Retail Stores Totals	<b>520</b>	<b>116,869</b>	<b>954</b>	<b>187,562</b>	<b>1,333</b>	<b>293,219</b>	<b>624</b>	<b>172,276</b>
All Other Outlets	667	14,844	1,414	47,715	717	41,024	556	82,302
<b>Totals All Outlets</b>	<b>1,187</b>	<b>131,713</b>	<b>2,368</b>	<b>235,277</b>	<b>2,050</b>	<b>334,243</b>	<b>1,180</b>	<b>254,578</b>
Type of business	NEWPORT BEACH		NORCO		NORWALK		NOVATO	
	Permits	Taxable transactions						
Retail Stores								
Apparel stores	165	27,429	8	389	57	4,279	31	5,035
General merchandise stores	38	45,934	8	#	31	38,507	11	39,291
Food stores	47	18,214	14	6,467	60	8,870	35	7,798
Eating and drinking places	338	78,212	63	9,263	174	16,370	112	15,111
Home furnishings and appliances	229	14,608	14	62	31	3,771	57	2,987
Bldg. matrl. and farm implements	31	5,183	13	3,384	5	#	17	6,756
Auto dealers and auto supplies	23	76,768	45	54,877	51	54,065	30	24,746
Service stations	19	14,138	13	10,934	28	17,426	12	7,322
Other retail stores	917	77,907	148	18,428 #	297	17,502 #	255	15,978
Retail Stores Totals	<b>1,807</b>	<b>358,393</b>	<b>326</b>	<b>103,804</b>	<b>734</b>	<b>160,790</b>	<b>560</b>	<b>125,024</b>
All Other Outlets	2,402	97,053	445	15,689	695	21,001	1,158	29,765
<b>Totals All Outlets</b>	<b>4,209</b>	<b>455,446</b>	<b>771</b>	<b>119,493</b>	<b>1,429</b>	<b>181,791</b>	<b>1,718</b>	<b>154,789</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	OAKDALE		OAKLAND		OCEANSIDE		ONTARIO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	8	203	383	12,518	132	4,490	212	47,060
General merchandise stores	8	6,124	227	39,068	44	53,514	62	35,149
Food stores	21	4,474	396	42,274	86	23,187	106	25,132
Eating and drinking places	57	5,591	1,033	92,454	281	38,116	296	57,983
Home furnishings and appliances	17	893	261	24,012	135	9,119	153	21,541
Bldg. matrl. and farm implements	12	4,228	111	56,518	24	#	61	64,853
Auto dealers and auto supplies	22	21,610	228	144,247	66	24,625	184	204,739
Service stations	9	7,414	101	76,098	37	28,307	61	55,212
Other retail stores	108	3,203	2,533	104,694	734	78,801 #	963	144,448
Retail Stores Totals	<b>262</b>	<b>53,740</b>	<b>5,273</b>	<b>591,883</b>	<b>1,539</b>	<b>260,159</b>	<b>2,098</b>	<b>656,117</b>
All Other Outlets	313	17,582	5,362	248,188	2,120	37,744	3,059	291,678
Totals All Outlets	<b>575</b>	<b>71,322</b>	<b>10,635</b>	<b>840,071</b>	<b>3,659</b>	<b>297,903</b>	<b>5,157</b>	<b>947,795</b>
Type of business	ORANGE		OROVILLE		OXNARD		PALMDALE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	204	17,349	8	702	132	14,047	116	8,981
General merchandise stores	73	44,216	11	#	56	65,724	39	56,390
Food stores	93	18,815	23	5,706	116	16,611	41	16,263
Eating and drinking places	404	57,279	68	6,621	310	37,440	182	25,677
Home furnishings and appliances	200	18,813	28	1,342	79	18,094	62	3,830
Bldg. matrl. and farm implements	54	50,838	14	2,792	41	51,096	20	22,215
Auto dealers and auto supplies	143	129,375	28	11,696	95	126,695	62	49,037
Service stations	45	31,960	9	4,771	35	25,698	25	21,108
Other retail stores	1,089	77,805	136	17,423 #	549	48,215	609	26,324
Retail Stores Totals	<b>2,305</b>	<b>446,450</b>	<b>325</b>	<b>51,053</b>	<b>1,413</b>	<b>403,620</b>	<b>1,156</b>	<b>229,825</b>
All Other Outlets	3,603	184,268	356	12,310	2,151	76,988	1,079	23,688
Totals All Outlets	<b>5,908</b>	<b>630,718</b>	<b>681</b>	<b>63,363</b>	<b>3,564</b>	<b>480,608</b>	<b>2,235</b>	<b>253,513</b>
Type of business	PALM DESERT		PALM SPRINGS		PALO ALTO		PARAMOUNT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	215	15,260	97	2,876	85	24,521	214	2,183
General merchandise stores	37	52,432	27	7,765	19	57,925	54	#
Food stores	27	10,524	30	9,697	36	8,809	44	5,664
Eating and drinking places	205	26,745	208	21,357	271	48,885	99	7,825
Home furnishings and appliances	158	24,763	102	2,943	126	13,948	57	1,279
Bldg. matrl. and farm implements	31	13,645	21	16,966	17	4,538	21	18,418
Auto dealers and auto supplies	29	1,723	35	15,969	22	53,174	49	2,954
Service stations	13	5,904	19	10,694	14	9,921	13	9,204
Other retail stores	817	41,263	562	12,057	534	52,788	824	27,763 #
Retail Stores Totals	<b>1,532</b>	<b>192,259</b>	<b>1,101</b>	<b>100,324</b>	<b>1,124</b>	<b>274,509</b>	<b>1,375</b>	<b>75,290</b>
All Other Outlets	1,447	38,656	1,054	24,857	1,414	96,521	3,086	43,128
Totals All Outlets	<b>2,979</b>	<b>230,915</b>	<b>2,155</b>	<b>125,181</b>	<b>2,538</b>	<b>371,030</b>	<b>4,461</b>	<b>118,418</b>
Type of business	PASADENA		PASO ROBLES		PERRIS		PETALUMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	245	26,705	19	1,941	42	970	62	6,422
General merchandise stores	60	58,726	13	24,998	13	#	17	14,683
Food stores	96	21,964	18	5,956	35	6,849	50	13,100
Eating and drinking places	452	75,515	96	14,148	63	6,901	157	16,982
Home furnishings and appliances	360	28,887	47	3,778	9	309	98	4,573
Bldg. matrl. and farm implements	45	14,951	26	13,040	12	4,754	23	9,870
Auto dealers and auto supplies	77	123,822	43	24,825	30	10,631	42	83,153
Service stations	32	23,477	13	10,429	12	14,167	17	13,387
Other retail stores	1,480	77,815	216	13,699	143	15,722 #	332	21,311
Retail Stores Totals	<b>2,847</b>	<b>451,862</b>	<b>491</b>	<b>112,814</b>	<b>359</b>	<b>60,303</b>	<b>798</b>	<b>183,481</b>
All Other Outlets	3,981	190,973	764	17,157	317	42,829	1,343	59,602
Totals All Outlets	<b>6,828</b>	<b>642,835</b>	<b>1,255</b>	<b>129,971</b>	<b>676</b>	<b>103,132</b>	<b>2,141</b>	<b>243,083</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	PICO RIVERA		PINOLE		PITTSBURG		PLACENTIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	107	2,512	14	1,580	23	4,898	17	161
General merchandise stores	31	16,821	9	17,372	23	20,948	17	5,085
Food stores	48	6,230	18	4,753	40	8,220	31	6,016
Eating and drinking places	121	11,725	54	10,015	92	10,892	105	12,411
Home furnishings and appliances	36	657	17	3,360	22	3,729	20	1,668
Bldg. matrl. and farm implements	14	#	6	8,077	16	23,762	16	9,383
Auto dealers and auto supplies	29	#	11	2,275	36	39,618	22	21,069
Service stations	13	9,307	9	5,409	10	2,813	8	7,287
Other retail stores	536	30,478 #	119	14,436	148	16,157	178	15,644
Retail Stores Totals	<b>935</b>	<b>77,730</b>	<b>257</b>	<b>67,277</b>	<b>410</b>	<b>131,037</b>	<b>414</b>	<b>78,724</b>
All Other Outlets	1,834	37,769	200	1,935	414	26,771	866	33,810
<b>Totals All Outlets</b>	<b>2,769</b>	<b>115,499</b>	<b>457</b>	<b>69,212</b>	<b>824</b>	<b>157,808</b>	<b>1,280</b>	<b>112,534</b>
Type of business	PLACERVILLE		PLEASANT HILL		PLEASANTON		POMONA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	16	651	24	5,013	114	24,695	223	3,067
General merchandise stores	12	3,570	16	25,370	42	70,255	71	14,556
Food stores	14	5,413	23	6,113	43	9,650	115	14,455
Eating and drinking places	94	8,830	87	16,013	234	31,068	296	26,501
Home furnishings and appliances	44	1,598	40	22,874	113	12,201	125	7,059
Bldg. matrl. and farm implements	14	3,188	18	8,587	32	19,504	39	25,675
Auto dealers and auto supplies	26	25,560	16	1,851	75	59,838	236	61,611
Service stations	7	5,378	10	13,368	13	12,145	48	26,338
Other retail stores	173	8,194	280	41,953	787	45,233	1,176	22,338
Retail Stores Totals	<b>400</b>	<b>62,382</b>	<b>514</b>	<b>141,142</b>	<b>1,453</b>	<b>284,589</b>	<b>2,329</b>	<b>201,600</b>
All Other Outlets	374	13,120	467	11,753	1,758	95,496	3,242	71,295
<b>Totals All Outlets</b>	<b>774</b>	<b>75,502</b>	<b>981</b>	<b>152,895</b>	<b>3,211</b>	<b>380,085</b>	<b>5,571</b>	<b>272,895</b>
Type of business	PORTERVILLE		POWAY		RANCHO CUCAMONGA		RANCHO SANTA MARGARITA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	32	2,101	23	879	65	4,706	22	5,227
General merchandise stores	29	24,584	16	25,424	42	63,641	5	10,609
Food stores	31	8,941	25	7,046	69	19,133	8	6,406
Eating and drinking places	85	9,002	109	11,191	224	32,950	66	9,913
Home furnishings and appliances	30	2,044	37	510	64	4,942	34	4,368
Bldg. matrl. and farm implements	14	4,637	21	10,808	44	37,109	10	10,006
Auto dealers and auto supplies	46	25,001	31	70,455	76	4,861	15	29,679
Service stations	11	3,498	11	9,257	20	17,208	3	#
Other retail stores	217	6,650	312	17,029	560	35,705	244	14,693 #
Retail Stores Totals	<b>495</b>	<b>86,458</b>	<b>585</b>	<b>152,599</b>	<b>1,164</b>	<b>220,255</b>	<b>407</b>	<b>90,901</b>
All Other Outlets	458	12,445	945	44,489	1,833	98,825	612	14,573
<b>Totals All Outlets</b>	<b>953</b>	<b>98,903</b>	<b>1,530</b>	<b>197,088</b>	<b>2,997</b>	<b>319,080</b>	<b>1,019</b>	<b>105,474</b>
Type of business	RED BLUFF		REDDING		REDLANDS		REDONDO BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	4	314	58	7,917	61	2,601	124	15,987
General merchandise stores	10	#	41	69,277	28	38,815	35	33,932
Food stores	19	5,689	50	22,383	37	11,764	42	14,652
Eating and drinking places	59	5,751	241	32,865	172	18,742	232	33,719
Home furnishings and appliances	22	1,253	71	16,254	58	2,493	72	7,378
Bldg. matrl. and farm implements	10	2,073	69	42,451	19	25,783	23	8,264
Auto dealers and auto supplies	27	16,310	113	80,558	46	48,851	25	6,975
Service stations	5	5,107	32	21,780	15	11,505	17	11,214
Other retail stores	98	15,774 #	685	48,294	489	17,931	473	22,983
Retail Stores Totals	<b>254</b>	<b>52,271</b>	<b>1,360</b>	<b>341,779</b>	<b>925</b>	<b>178,485</b>	<b>1,043</b>	<b>155,104</b>
All Other Outlets	305	9,388	1,624	89,654	1,124	31,231	1,373	21,266
<b>Totals All Outlets</b>	<b>559</b>	<b>61,659</b>	<b>2,984</b>	<b>431,433</b>	<b>2,049</b>	<b>209,716</b>	<b>2,416</b>	<b>176,370</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	REDWOOD CITY		RIALTO		RICHMOND		RIDGECREST	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	32	6,469	61	1,094	109	8,998	9	87
General merchandise stores	26	38,760	27	#	42	45,936	11	13,777
Food stores	48	13,422	47	12,588	76	8,513	18	6,497
Eating and drinking places	212	25,552	107	11,908	153	12,481	52	6,500
Home furnishings and appliances	62	9,770	23	739	39	6,173	16	1,179
Bldg. matrl. and farm implements	22	13,646	9	18,632	19	26,620	10	2,380
Auto dealers and auto supplies	62	98,066	65	4,843	70	61,604	24	12,367
Service stations	26	13,026	18	29,079	29	40,763	9	1,352
Other retail stores	376	32,893	265	23,553 #	463	16,577	196	3,604
Retail Stores Totals	<b>866</b>	<b>251,604</b>	<b>622</b>	<b>102,436</b>	<b>1,000</b>	<b>227,665</b>	<b>345</b>	<b>47,743</b>
All Other Outlets	1,337	90,155	680	76,240	1,086	43,376	334	5,525
<b>Totals All Outlets</b>	<b>2,203</b>	<b>341,759</b>	<b>1,302</b>	<b>178,676</b>	<b>2,086</b>	<b>271,041</b>	<b>679</b>	<b>53,268</b>
Type of business	RIVERSIDE		ROCKLIN		ROHNERT PARK		ROSEMEAD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	271	25,028	12	233	7	2,695	47	1,095
General merchandise stores	114	114,990	8	19,827	9	23,594	23	16,849
Food stores	171	34,372	26	11,542	27	8,888	38	3,809
Eating and drinking places	538	63,570	72	8,465	84	14,592	126	12,004
Home furnishings and appliances	212	16,604	37	3,830	17	9,211	21	1,007
Bldg. matrl. and farm implements	74	93,507	17	6,174	11	27,122	8	2,119
Auto dealers and auto supplies	280	233,007	20	5,017	19	4,758	55	7,513
Service stations	71	49,615	13	11,340	9	7,212	10	5,416
Other retail stores	1,491	91,338	196	31,409	114	15,190	234	4,443
Retail Stores Totals	<b>3,222</b>	<b>722,031</b>	<b>401</b>	<b>97,837</b>	<b>297</b>	<b>113,262</b>	<b>562</b>	<b>54,255</b>
All Other Outlets	4,145	184,030	582	23,533	544	22,259	695	8,336
<b>Totals All Outlets</b>	<b>7,367</b>	<b>906,061</b>	<b>983</b>	<b>121,370</b>	<b>841</b>	<b>135,521</b>	<b>1,257</b>	<b>62,591</b>
Type of business	ROSEVILLE		SACRAMENTO		SALINAS		SAN BERNARDINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	128	29,421	332	43,708	143	17,930	195	16,168
General merchandise stores	43	95,248	119	139,098	44	76,895	98	93,890
Food stores	48	19,350	314	61,036	124	23,769	158	27,729
Eating and drinking places	242	49,172	1,055	119,953	269	34,716	422	55,294
Home furnishings and appliances	133	23,769	296	27,948	69	16,199	155	22,887
Bldg. matrl. and farm implements	29	55,433	142	103,424	42	58,272	50	55,195
Auto dealers and auto supplies	88	293,119	360	136,897	105	96,091	198	156,562
Service stations	39	24,275	94	47,848	37	27,534	56	33,053
Other retail stores	755	88,719	1,983	167,925	500	42,662	907	95,966
Retail Stores Totals	<b>1,505</b>	<b>678,506</b>	<b>4,695</b>	<b>847,837</b>	<b>1,333</b>	<b>394,068</b>	<b>2,239</b>	<b>556,744</b>
All Other Outlets	1,843	100,616	6,340	408,660	1,523	96,459	2,217	101,765
<b>Totals All Outlets</b>	<b>3,348</b>	<b>779,122</b>	<b>11,035</b>	<b>1,256,497</b>	<b>2,856</b>	<b>490,527</b>	<b>4,456</b>	<b>658,509</b>
Type of business	SAN BRUNO		SAN CARLOS		SAN CLEMENTE		SAN DIEGO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	44	7,298	20	647	46	3,080	1,509	174,643
General merchandise stores	13	34,736	11	3,704	22	13,608	402	471,145
Food stores	36	4,136	15	2,460	26	9,753	805	174,557
Eating and drinking places	111	12,929	93	7,258	153	18,185	3,195	512,642
Home furnishings and appliances	29	2,116	75	7,773	63	2,474	1,114	165,718
Bldg. matrl. and farm implements	8	#	35	33,251	12	#	301	301,918
Auto dealers and auto supplies	31	38,062	21	10,742	30	2,861	917	547,837
Service stations	13	8,668	9	4,731	18	14,346	302	263,871
Other retail stores	188	23,947 #	218	27,577	459	23,282 #	9,265	514,223
Retail Stores Totals	<b>473</b>	<b>131,892</b>	<b>497</b>	<b>98,143</b>	<b>829</b>	<b>87,589</b>	<b>17,810</b>	<b>3,126,554</b>
All Other Outlets	534	12,548	1,051	40,634	1,182	30,305	16,867	1,143,736
<b>Totals All Outlets</b>	<b>1,007</b>	<b>144,440</b>	<b>1,548</b>	<b>138,777</b>	<b>2,011</b>	<b>117,894</b>	<b>34,677</b>	<b>4,270,290</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	SAN DIMAS		SAN FERNANDO		SAN FRANCISCO		SAN GABRIEL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	31	2,857	230	2,168	1,056	183,718	43	630
General merchandise stores	15	10,301	36	#	257	257,320	21	999
Food stores	23	5,015	28	4,778	1,115	96,769	38	3,280
Eating and drinking places	71	9,172	79	8,591	3,665	479,401	171	13,896
Home furnishings and appliances	37	7,485	41	2,391	927	113,599	29	6,164
Bldg. matrl. and farm implements	12	1,439	11	#	206	80,559	9	2,273
Auto dealers and auto supplies	13	566	24	#	214	107,637	30	19,213
Service stations	10	6,710	3	#	111	110,232	12	8,705
Other retail stores	226	12,587	732	68,263 #	6,217	516,387	353	12,810
Retail Stores Totals	<b>438</b>	<b>56,132</b>	<b>1,184</b>	<b>86,191</b>	<b>13,768</b>	<b>1,945,622</b>	<b>706</b>	<b>67,970</b>
All Other Outlets	739	30,363	1,399	13,904	15,353	977,388	631	14,580
Totals All Outlets	<b>1,177</b>	<b>86,495</b>	<b>2,583</b>	<b>100,095</b>	<b>29,121</b>	<b>2,923,010</b>	<b>1,337</b>	<b>82,550</b>
Type of business	SAN JOSE		SAN JUAN CAPISTRANO		SAN LEANDRO		SAN LUIS OBISPO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	821	83,571	25	2,981	94	14,382	52	7,117
General merchandise stores	313	264,366	11	#	52	84,982	20	21,385
Food stores	486	102,349	13	3,367	70	13,392	43	10,300
Eating and drinking places	1,822	212,307	67	9,944	274	22,145	172	25,758
Home furnishings and appliances	599	86,268	56	4,384	65	10,533	67	10,588
Bldg. matrl. and farm implements	226	202,027	12	9,421	48	49,143	24	15,368
Auto dealers and auto supplies	479	389,772	22	86,369	68	70,688	54	65,912
Service stations	211	176,401	7	5,930	30	17,685	17	12,991
Other retail stores	4,681	349,412	277	33,090 #	532	34,570	346	36,454
Retail Stores Totals	<b>9,638</b>	<b>1,866,473</b>	<b>490</b>	<b>155,486</b>	<b>1,233</b>	<b>317,520</b>	<b>795</b>	<b>205,873</b>
All Other Outlets	10,836	783,749	671	22,656	1,547	135,130	1,188	33,405
Totals All Outlets	<b>20,474</b>	<b>2,650,222</b>	<b>1,161</b>	<b>178,142</b>	<b>2,780</b>	<b>452,650</b>	<b>1,983</b>	<b>239,278</b>
Type of business	SAN MARCOS		SAN MATEO		SAN RAFAEL		SAN RAMON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	30	717	100	23,881	56	4,863	19	2,424
General merchandise stores	12	#	39	63,715	28	30,469	17	15,296
Food stores	42	9,835	72	15,385	55	13,673	22	9,203
Eating and drinking places	134	17,933	272	34,226	237	22,146	126	17,344
Home furnishings and appliances	87	31,628	215	24,799	124	22,374	48	5,657
Bldg. matrl. and farm implements	41	40,357	34	25,731	50	59,087	17	#
Auto dealers and auto supplies	41	10,601	49	27,400	73	102,112	21	4,309
Service stations	13	12,236	33	21,111	23	16,820	12	9,819
Other retail stores	338	48,682 #	699	56,866	516	43,331	336	47,791 #
Retail Stores Totals	<b>738</b>	<b>171,989</b>	<b>1,513</b>	<b>293,114</b>	<b>1,162</b>	<b>314,875</b>	<b>618</b>	<b>111,843</b>
All Other Outlets	1,296	59,229	2,113	58,388	1,950	73,087	740	44,198
Totals All Outlets	<b>2,034</b>	<b>231,218</b>	<b>3,626</b>	<b>351,502</b>	<b>3,112</b>	<b>387,962</b>	<b>1,358</b>	<b>156,041</b>
Type of business	SANTA ANA		SANTA BARBARA		SANTA CLARA		SANTA CLARITA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	322	28,020	147	22,390	78	11,185	206	15,134
General merchandise stores	117	78,091	49	45,526	35	52,436	67	73,914
Food stores	220	40,037	93	22,034	77	13,043	70	20,344
Eating and drinking places	648	66,115	384	61,716	419	45,052	315	46,157
Home furnishings and appliances	171	30,388	162	22,682	111	36,825	140	12,297
Bldg. matrl. and farm implements	92	58,942	54	25,480	42	24,700	48	42,979
Auto dealers and auto supplies	213	128,191	64	52,256	95	137,527	82	138,285
Service stations	59	37,579	37	18,640	29	21,507	39	36,875
Other retail stores	1,220	84,484	777	55,881	799	75,653	1,366	51,716
Retail Stores Totals	<b>3,062</b>	<b>551,847</b>	<b>1,767</b>	<b>326,605</b>	<b>1,685</b>	<b>417,928</b>	<b>2,333</b>	<b>437,701</b>
All Other Outlets	4,113	310,467	3,013	71,472	2,788	326,726	3,285	90,255
Totals All Outlets	<b>7,175</b>	<b>862,314</b>	<b>4,780</b>	<b>398,077</b>	<b>4,473</b>	<b>744,654</b>	<b>5,618</b>	<b>527,956</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SANTA FE SPRINGS		SANTA MARIA		SANTA MONICA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	70	6,294	169	1,370	71	6,673	281	57,688
General merchandise stores	24	24,369	45	13,446	40	58,925	57	30,781
Food stores	47	9,214	20	5,239	60	11,407	64	17,263
Eating and drinking places	217	34,688	118	11,414	172	23,158	427	87,005
Home furnishings and appliances	72	7,125	53	3,775	57	9,679	227	18,378
Bldg. matrl. and farm implements	31	14,955	50	28,463	55	55,589	40	21,558
Auto dealers and auto supplies	41	29,661	81	45,173	78	78,356	66	113,067
Service stations	20	11,333	16	8,822	14	12,455	24	17,042
Other retail stores	570	29,102	856	43,438	323	33,235	1,165	85,099
Retail Stores Totals	<b>1,092</b>	<b>166,741</b>	<b>1,408</b>	<b>161,140</b>	<b>870</b>	<b>289,477</b>	<b>2,351</b>	<b>447,881</b>
All Other Outlets	1,180	35,504	3,715	295,266	1,205	46,469	2,364	121,899
<b>Totals All Outlets</b>	<b>2,272</b>	<b>202,245</b>	<b>5,123</b>	<b>456,406</b>	<b>2,075</b>	<b>335,946</b>	<b>4,715</b>	<b>569,780</b>
<hr/>								
Type of business	SANTA ROSA		SANTEE		SEAL BEACH		SEASIDE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	131	26,406	15	653	21	1,705	20	370
General merchandise stores	56	106,511	11	31,915	11	10,943	7	5,126
Food stores	109	31,745	28	8,092	15	3,927	20	1,751
Eating and drinking places	380	47,021	87	9,114	76	13,704	60	5,752
Home furnishings and appliances	195	31,487	25	822	19	1,921	19	983
Bldg. matrl. and farm implements	59	48,220	28	18,031	5	571	9	4,841
Auto dealers and auto supplies	126	147,272	46	5,743	2	#	35	75,955
Service stations	41	32,936	12	7,645	13	8,271	5	3,320
Other retail stores	897	96,684	322	15,364	109	4,875 #	107	7,780
Retail Stores Totals	<b>1,994</b>	<b>568,282</b>	<b>574</b>	<b>97,379</b>	<b>271</b>	<b>45,917</b>	<b>282</b>	<b>105,878</b>
All Other Outlets	3,148	103,601	704	29,968	325	10,143	265	17,522
<b>Totals All Outlets</b>	<b>5,142</b>	<b>671,883</b>	<b>1,278</b>	<b>127,347</b>	<b>596</b>	<b>56,060</b>	<b>547</b>	<b>123,400</b>
<hr/>								
Type of business	SELMA		SIGNAL HILL		SIMI VALLEY		SOLANA BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	11	804	8	447	47	3,848	28	4,353
General merchandise stores	15	#	9	27,555	31	51,179	3	#
Food stores	24	4,421	9	1,840	60	16,990	9	2,994
Eating and drinking places	61	6,188	28	3,077	212	29,369	58	10,135
Home furnishings and appliances	13	561	8	4,595	51	4,923	64	6,623
Bldg. matrl. and farm implements	7	9,337	14	27,323	29	29,235	7	4,459
Auto dealers and auto supplies	28	51,456	34	57,108	43	57,268	1	#
Service stations	4	1,711	3	#	30	21,458	5	2,837
Other retail stores	79	17,486 #	95	67,595 #	466	26,135	177	14,926 #
Retail Stores Totals	<b>242</b>	<b>91,964</b>	<b>208</b>	<b>189,540</b>	<b>969</b>	<b>240,405</b>	<b>352</b>	<b>46,327</b>
All Other Outlets	166	6,746	483	33,311	2,071	52,989	430	7,202
<b>Totals All Outlets</b>	<b>408</b>	<b>98,710</b>	<b>691</b>	<b>222,851</b>	<b>3,040</b>	<b>293,394</b>	<b>782</b>	<b>53,529</b>
<hr/>								
Type of business	SONOMA		SONORA		SOUTH GATE		SOUTH LAKE TAHOE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	25	2,051	8	586	74	2,575	42	5,575
General merchandise stores	8	4,160	9	18,766	35	25,437	10	7,466
Food stores	17	6,467	16	4,685	83	7,469	33	11,853
Eating and drinking places	51	10,674	60	5,052	152	13,840	120	19,181
Home furnishings and appliances	24	1,323	25	1,034	44	4,737	24	1,829
Bldg. matrl. and farm implements	10	4,439	12	7,459	16	2,776	18	6,907
Auto dealers and auto supplies	12	7,409	10	1,202	124	54,959	22	8,255
Service stations	6	3,942	6	3,117	24	12,952	11	4,718
Other retail stores	135	4,864	158	8,125	291	7,383	211	10,911
Retail Stores Totals	<b>288</b>	<b>45,329</b>	<b>304</b>	<b>50,026</b>	<b>843</b>	<b>132,128</b>	<b>491</b>	<b>76,695</b>
All Other Outlets	367	6,827	305	5,971	783	30,527	471	12,090
<b>Totals All Outlets</b>	<b>655</b>	<b>52,156</b>	<b>609</b>	<b>55,997</b>	<b>1,626</b>	<b>162,655</b>	<b>962</b>	<b>88,785</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	SOUTH SAN FRANCISCO		STANTON		STOCKTON		SUNNYVALE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	20	798	28	584	145	19,884	61	4,083
General merchandise stores	16	#	10	#	85	103,292	28	43,922
Food stores	48	6,731	42	6,503	208	38,549	73	14,716
Eating and drinking places	153	18,012	116	8,704	499	56,820	357	41,227
Home furnishings and appliances	36	11,841	13	829	120	20,130	67	6,185
Bldg. matrl. and farm implements	25	26,990	10	7,919	78	77,542	18	29,919
Auto dealers and auto supplies	36	16,057	27	5,778	193	156,933	55	98,594
Service stations	28	28,429	9	8,503	64	36,664	32	18,681
Other retail stores	223	59,665 #	157	18,178 #	902	85,535	671	46,460
Retail Stores Totals	<b>585</b>	<b>168,523</b>	<b>412</b>	<b>56,998</b>	<b>2,294</b>	<b>595,349</b>	<b>1,362</b>	<b>303,787</b>
All Other Outlets	1,218	107,579	454	18,579	2,332	134,174	2,040	191,858
<b>Totals All Outlets</b>	<b>1,803</b>	<b>276,102</b>	<b>866</b>	<b>75,577</b>	<b>4,626</b>	<b>729,523</b>	<b>3,402</b>	<b>495,645</b>
Type of business	TEMECULA		THOUSAND OAKS		TORRANCE		TRACY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	94	15,262	111	22,056	479	43,676	55	9,686
General merchandise stores	31	70,411	51	58,216	144	125,790	27	26,670
Food stores	36	16,258	52	21,293	94	20,810	31	12,973
Eating and drinking places	205	37,187	268	48,949	451	67,754	120	16,779
Home furnishings and appliances	106	20,482	107	27,324	149	42,820	36	2,805
Bldg. matrl. and farm implements	44	33,311	35	31,016	54	38,988	26	21,062
Auto dealers and auto supplies	79	120,889	73	174,441	94	179,693	37	60,447
Service stations	27	24,054	33	23,502	52	32,759	16	15,117
Other retail stores	560	60,368	640	72,218	1,552	112,118	259	20,695
Retail Stores Totals	<b>1,182</b>	<b>398,222</b>	<b>1,370</b>	<b>479,015</b>	<b>3,069</b>	<b>664,408</b>	<b>607</b>	<b>186,234</b>
All Other Outlets	1,377	67,152	2,751	97,271	6,060	179,509	587	22,939
<b>Totals All Outlets</b>	<b>2,559</b>	<b>465,374</b>	<b>4,121</b>	<b>576,286</b>	<b>9,129</b>	<b>843,917</b>	<b>1,194</b>	<b>209,173</b>
Type of business	TRUCKEE		TULARE		TURLOCK		TUSTIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	27	2,674	56	5,720	28	3,568	42	8,987
General merchandise stores	8	4,051	30	18,732	28	32,114	23	32,172
Food stores	13	6,121	42	10,293	53	11,442	44	10,274
Eating and drinking places	62	7,445	107	9,432	142	15,795	176	27,702
Home furnishings and appliances	23	1,936	27	2,983	35	3,711	54	27,048
Bldg. matrl. and farm implements	11	8,852	32	8,821	20	18,127	15	20,951
Auto dealers and auto supplies	5	993	53	21,988	95	33,874	35	121,897
Service stations	12	5,314	13	4,914	20	13,242	23	16,935
Other retail stores	114	6,458	195	9,791	240	14,306	479	54,051
Retail Stores Totals	<b>275</b>	<b>43,844</b>	<b>555</b>	<b>92,674</b>	<b>661</b>	<b>146,179</b>	<b>891</b>	<b>320,017</b>
All Other Outlets	334	15,705	535	23,527	723	42,772	1,346	79,124
<b>Totals All Outlets</b>	<b>609</b>	<b>59,549</b>	<b>1,090</b>	<b>116,201</b>	<b>1,384</b>	<b>188,951</b>	<b>2,237</b>	<b>399,141</b>
Type of business	UKIAH		UNION CITY		UPLAND		VACAVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	13	651	17	3,979	45	2,339	72	18,773
General merchandise stores	16	22,777	27	#	31	23,442	19	38,831
Food stores	19	6,152	41	6,981	42	8,518	43	13,628
Eating and drinking places	69	7,351	124	16,780	136	14,687	162	24,842
Home furnishings and appliances	24	1,280	26	3,793	64	7,777	71	12,206
Bldg. matrl. and farm implements	13	10,445	14	25,295	27	22,869	22	27,263
Auto dealers and auto supplies	23	13,754	15	3,023	69	25,473	45	59,692
Service stations	8	5,225	11	7,987	20	12,144	23	17,568
Other retail stores	140	11,035	195	42,704 #	417	17,413	343	24,034
Retail Stores Totals	<b>325</b>	<b>78,670</b>	<b>470</b>	<b>110,542</b>	<b>851</b>	<b>134,662</b>	<b>800</b>	<b>236,837</b>
All Other Outlets	369	7,569	641	57,629	1,065	37,926	884	38,192
<b>Totals All Outlets</b>	<b>694</b>	<b>86,239</b>	<b>1,111</b>	<b>168,171</b>	<b>1,916</b>	<b>172,588</b>	<b>1,684</b>	<b>275,029</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

Type of business	VALLEJO		VENTURA		VICTORVILLE		VISALIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	59	6,150	151	16,418	86	8,658	86	12,823
General merchandise stores	30	44,591	53	57,166	42	58,897	46	66,406
Food stores	75	13,546	66	15,935	51	12,393	66	16,419
Eating and drinking places	209	23,988	330	40,417	185	27,021	231	31,352
Home furnishings and appliances	66	6,666	156	13,656	65	12,423	95	13,614
Bldg. matrl. and farm implements	16	20,325	49	31,270	13	27,749	34	29,740
Auto dealers and auto supplies	77	80,420	115	115,874	84	78,371	104	55,138
Service stations	33	19,238	38	20,847	35	23,097	26	15,676
Other retail stores	464	21,513	931	52,427	426	36,417	510	32,086
Retail Stores Totals	<b>1,029</b>	<b>236,437</b>	<b>1,889</b>	<b>364,010</b>	<b>987</b>	<b>285,026</b>	<b>1,198</b>	<b>273,254</b>
All Other Outlets	1,163	62,313	3,608	80,745	951	138,513	1,424	100,993
Totals All Outlets	<b>2,192</b>	<b>298,750</b>	<b>5,497</b>	<b>444,755</b>	<b>1,938</b>	<b>423,539</b>	<b>2,622</b>	<b>374,247</b>
Type of business	VISTA		WALNUT CREEK		WATSONVILLE		WEST COVINA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	37	9,113	114	17,061	53	2,316	129	25,652
General merchandise stores	30	49,902	30	67,409	25	18,545	36	52,893
Food stores	58	13,442	40	12,761	63	10,169	58	11,379
Eating and drinking places	187	18,025	201	35,119	121	11,962	187	24,511
Home furnishings and appliances	63	6,706	111	17,576	31	1,360	37	11,059
Bldg. matrl. and farm implements	28	16,373	21	16,549	20	12,707	13	3,847
Auto dealers and auto supplies	54	35,512	50	132,383	38	24,904	45	109,460
Service stations	24	15,275	20	16,559	11	8,050	24	11,635
Other retail stores	429	18,986	652	44,614	217	11,943	447	29,446
Retail Stores Totals	<b>910</b>	<b>183,334</b>	<b>1,239</b>	<b>360,031</b>	<b>579</b>	<b>101,956</b>	<b>976</b>	<b>279,882</b>
All Other Outlets	1,525	50,639	1,295	56,101	588	23,036	829	23,478
Totals All Outlets	<b>2,435</b>	<b>233,973</b>	<b>2,534</b>	<b>416,132</b>	<b>1,167</b>	<b>124,992</b>	<b>1,805</b>	<b>303,360</b>
Type of business	WEST HOLLYWOOD		WESTMINSTER		WEST SACRAMENTO		WHITTIER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	100	12,061	124	15,872	14	1,025	84	8,910
General merchandise stores	29	5,073	66	57,081	8	1,843	36	19,307
Food stores	40	16,107	79	11,692	30	8,541	54	12,570
Eating and drinking places	206	50,907	257	18,966	74	9,596	178	21,592
Home furnishings and appliances	172	16,211	58	7,285	15	5,531	88	2,865
Bldg. matrl. and farm implements	14	5,907	20	23,389	27	23,351	18	#
Auto dealers and auto supplies	6	#	48	105,460	48	13,690	81	46,288
Service stations	7	5,846	21	17,996	21	12,535	21	8,887
Other retail stores	443	28,594 #	666	37,059	114	9,553	509	30,873 #
Retail Stores Totals	<b>1,017</b>	<b>140,706</b>	<b>1,339</b>	<b>294,800</b>	<b>351</b>	<b>85,665</b>	<b>1,069</b>	<b>151,292</b>
All Other Outlets	987	45,251	1,023	38,653	651	119,998	1,183	41,216
Totals All Outlets	<b>2,004</b>	<b>185,957</b>	<b>2,362</b>	<b>333,453</b>	<b>1,002</b>	<b>205,663</b>	<b>2,252</b>	<b>192,508</b>
Type of business	WOODLAND		YORBA LINDA		YUBA CITY		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	24	2,609	14	665	36	3,799	13	771
General merchandise stores	19	25,901	16	#	27	48,256	16	13,777
Food stores	41	10,716	16	6,649	56	13,614	13	5,139
Eating and drinking places	108	10,530	82	12,380	127	15,489	44	4,449
Home furnishings and appliances	33	2,731	40	5,443	48	4,353	23	544
Bldg. matrl. and farm implements	34	22,757	14	#	14	21,030	12	2,287
Auto dealers and auto supplies	32	25,759	16	2,727	54	31,431	31	9,130
Service stations	9	7,601	8	6,809	15	6,664	13	5,076
Other retail stores	166	11,990	241	62,258 #	290	19,136	182	4,345
Retail Stores Totals	<b>466</b>	<b>120,594</b>	<b>447</b>	<b>96,931</b>	<b>667</b>	<b>163,772</b>	<b>347</b>	<b>45,518</b>
All Other Outlets	648	42,592	1,057	29,454	653	25,321	312	3,110
Totals All Outlets	<b>1,114</b>	<b>163,186</b>	<b>1,504</b>	<b>126,385</b>	<b>1,320</b>	<b>189,093</b>	<b>659</b>	<b>48,628</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other retail stores" when possible.

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	56	5,326	183	19,933	GREENFIELD	76	9,401	145	13,904
ALBANY	244	21,582	468	28,329	GRIDLEY	102	18,392	203	19,683
ALTURAS	73	9,951	158	10,689	GROVER BEACH	164	16,840	410	20,989
AMADOR	15	244	35	260	GUADALUPE	47	3,947	76	4,352
AMERICAN CANYON	76	32,579	212	37,437	GUSTINE	51	4,381	128	5,245
ANDERSON	188	22,250	421	31,084	HALF MOON BAY	236	34,295	550	39,956
ANGELS CAMP	98	14,340	195	15,757	HAWAIIAN GARDENS	154	11,607	270	12,817
ARCATA	298	25,523	685	38,847	HERCULES	129	9,991	270	23,558
ARTESIA	346	30,903	565	43,229	HIDDEN HILLS	12	88	44	225
ARVIN	85	4,799	126	9,382	HIGHLAND	238	20,969	542	23,853
ATHERTON	36	629	208	2,101	HILLSBOROUGH	36	280	251	2,102
ATWATER	217	22,310	438	35,527	HOLTVILLE	43	1,951	81	2,857
AVALON	143	21,231	227	22,343	HUGHSON	47	6,818	104	8,265
AVENAL	49	2,536	68	3,091	HURON	56	2,662	76	3,011
BEAUMONT	230	17,823	503	21,506	IMPERIAL	71	10,187	158	18,160
BELL GARDENS	295	25,471	577	32,083	IMPERIAL BEACH	197	14,229	339	15,214
BELVEDERE	18	664	98	1,642	INDIAN WELLS	51	3,025	117	6,954
BIGGS	12	301	25	327	IONE	44	1,434	93	2,415
BISHOP	204	32,516	418	38,494	IRWINDALE	148	23,497	603	80,306
BLUE LAKE	15	869	50	934	ISLETON	26	1,075	58	2,896
BLYTHE	177	29,893	306	39,384	JACKSON	154	22,368	311	26,569
BRADBURY	5	38	16	39	KERMAN	110	14,692	203	15,269
BRAWLEY	181	21,757	344	30,224	KING CITY	164	18,555	311	25,365
BRISBANE	84	20,597	265	54,758	KINGSBURG	92	11,148	206	14,125
BUELLTON	97	31,969	251	36,159	LAGUNA WOODS	67	20,838	199	21,374
CALIFORNIA CITY	76	3,746	137	4,231	LA HABRA HEIGHTS	18	150	76	1,529
CALIMESA	61	7,478	154	7,982	LAKEPORT	146	26,332	321	27,984
CALIPATRIA	26	2,013	37	2,193	LA PALMA	106	50,941	295	64,287
CALISTOGA	123	15,706	256	16,956	LARKSPUR	165	27,245	538	37,673
CANYON LAKE	86	1,693	233	2,557	LATHROP	53	15,752	109	46,993
CARPINTERIA	180	17,722	572	27,409	LEMOORE	141	23,918	280	34,275
CHOWCHILLA	87	14,380	172	19,218	LINCOLN	123	12,572	341	24,136
CLAYTON	92	7,624	187	8,949	LINDSAY	84	6,232	167	7,778
CLEARLAKE	122	22,803	264	24,048	LIVE OAK	38	2,689	74	3,449
CLOVERDALE	89	8,038	215	11,127	LIVINGSTON	66	9,683	115	11,419
COACHELLA	182	28,782	270	38,268	LOMA LINDA	145	32,922	348	56,860
COALINGA	100	12,021	197	15,326	LOMITA	270	24,511	612	29,816
COLFAX	74	10,071	166	13,891	LOOMIS	105	10,086	292	24,172
COLUSA	82	16,021	184	20,223	LOS ALAMITOS	275	32,962	740	50,869
CORCORAN	96	12,199	160	20,248	LOS ALTOS HILLS	68	288	221	2,388
CORNING	107	40,536	206	48,078	LOYALTON	11	789	27	2,027
CORONADO	289	28,428	541	50,168	MAMMOTH LAKES	194	28,389	384	34,605
COTATI	110	17,531	310	25,655	MARICOPA	8	509	16	534
CRESCENT CITY	124	14,047	252	17,636	MARINA	139	14,269	343	24,781
CUDAHY	109	14,440	227	23,137	MAYWOOD	191	16,204	352	19,497
DEL MAR	474	30,014	1,073	45,755	MC FARLAND	47	3,369	73	3,743
DEL REY OAKS	16	4,168	42	4,921	MENDOTA	67	6,098	85	8,798
DESERT HOT SPRINGS	157	13,621	291	14,559	MONTAGUE	20	1,183	52	2,404
DINUBA	164	30,615	306	34,185	MONTE SERENO	20	279	69	328
DIXON	157	27,354	366	78,180	MOORPARK	200	23,845	714	37,197
DORRIS	13	509	23	632	MORAGA	206	14,442	424	16,423
DOS PALOS	54	3,803	102	5,625	MORRO BAY	265	28,721	577	33,254
DUNSMUIR	47	1,800	99	1,933	MOUNT SHASTA	166	14,044	316	17,448
EAST PALO ALTO	87	34,781	165	38,186	NEEDLES	72	8,278	141	10,800
ESCALON	87	14,044	181	16,232	NEVADA CITY	199	12,463	466	21,784
ETNA	22	877	53	1,015	NEWMAN	71	9,050	122	10,294
EXETER	104	11,111	212	12,228	OAKLEY	169	20,640	366	22,133
FAIRFAX	96	6,670	314	7,635	OJAI	221	18,197	640	24,251
FARMERSVILLE	66	5,309	106	7,453	ORANGE COVE	40	2,040	75	2,645
FERNDALE	56	2,909	119	3,484	ORINDA	255	15,413	619	17,790
FILLMORE	106	20,009	262	22,256	ORLAND	115	13,298	243	16,138
FIREBAUGH	57	13,876	96	14,634	PACIFICA	288	25,154	788	28,577
FORT BRAGG	218	27,033	448	37,107	PACIFIC GROVE	314	31,283	712	38,549
FORT JONES	22	1,765	61	1,870	PALOS VERDES ESTATES	77	2,573	356	5,285
FORTUNA	156	23,203	382	28,009	PARADISE	335	27,965	903	33,171
FOWLER	44	6,055	98	16,440	PARLIER	55	4,359	94	5,109
GALT	607	16,466	1,559	21,651	PATTERSON	98	15,984	182	18,880
GOLETA	425	118,425	1,428	161,310	PIEDMONT	68	3,183	194	3,867
GONZALES	69	4,298	109	6,030	PISMO BEACH	244	38,122	429	41,905
GRAND TERRACE	96	8,402	212	15,123	PLYMOUTH	31	2,117	64	2,410

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD QUARTER 2002**  
 (Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
POINT ARENA	27	805	55	1,196	SUISUN	214	17,773	478	20,959
PORT HUENEME	119	13,870	304	16,092	SUSANVILLE	157	29,198	329	33,533
PORTOLA	57	3,729	112	4,019	SUTTER CREEK	94	7,189	203	8,398
PORTOLA VALLEY	33	2,497	178	4,083	TAFT	139	18,772	268	26,723
RANCHO MIRAGE	230	60,545	451	69,754	TEHACHAPI	138	17,199	252	19,581
RANCHO PALOS VERDES	193	14,834	734	22,403	TEHAMA	3	#	5	18 #
REEDLEY	180	28,033	387	33,751	TEMPLE CITY	318	29,292	791	32,120
RIO DELL	23	1,814	55	1,837	TIBURON	117	9,432	363	12,181
RIO VISTA	75	18,513	170	21,141	TRINIDAD	20	2,308	53	2,348
RIPON	72	29,044	194	33,505	TULELAKE	17	673	27	720
RIVERBANK	127	13,529	267	24,579	TWENTYNINE PALMS	171	13,965	314	15,615
ROLLING HILLS	7	#	40	2 #	VERNON	128	14,834	857	89,309
ROLLING HILLS ESTATES	179	25,779	422	29,625	VILLA PARK	36	2,895	151	3,475
ROSS	16	242	92	1,338	WALNUT	292	19,113	1,015	29,000
ST. HELENA	178	34,876	426	50,918	WASCO	131	12,367	211	18,009
SAN ANSELMO	278	16,638	753	20,994	WATERFORD	52	5,046	94	5,848
SAND CITY	59	50,198	132	57,322	WEED	66	11,149	137	12,299
SANGER	172	27,352	355	38,353	WESTLAKE VILLAGE	210	44,611	679	65,350
SAN JACINTO	218	16,328	513	19,767	WESTMORLAND	17	2,222	27	2,619
SAN JOAQUIN	27	1,101	37	3,086	WHEATLAND	25	2,021	59	2,054
SAN JUAN BAUTISTA	106	3,679	211	3,802	WILLIAMS	51	8,971	99	11,464
SAN MARINO	122	6,958	381	7,892	WILLITS	152	20,078	317	23,705
SAN PABLO	313	32,136	523	38,868	WILLOWS	89	16,933	190	18,026
SANTA PAULA	230	29,756	553	39,357	WINDSOR	138	42,828	462	68,779
SARATOGA	311	18,936	772	23,615	WINTERS	49	4,168	115	4,962
SAUSALITO	295	24,821	805	34,020	WOODLAKE	54	3,340	94	4,302
SCOTTS VALLEY	215	29,342	499	38,918	WOODSIDE	64	6,619	234	9,526
SEBASTOPOL	273	31,196	689	37,919	YOUNTVILLE	65	9,724	122	10,282
SHAFTER	95	27,520	172	44,507	YREKA	186	30,483	408	36,982
SHASTA LAKE	83	6,161	211	8,570	YUCAIPA	394	32,264	909	38,579
SIERRA MADRE	127	3,378	378	5,008					
SOLEDAD	80	8,333	138	9,010					
SOLVANG	226	18,603	398	22,753					
SOUTH EL MONTE	546	29,416	2,318	68,972					
SOUTH PASADENA	272	25,166	701	31,360					

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

#### FOOTNOTES

a/ Per capita taxable sales were derived by dividing third quarter self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 34,698,000 for 2001 and 35,301,000 for 2002.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

#### Notes concerning permits:

Permits are tabulated twice a year: as of January 1 and July 1. The number of sales tax permits is printed in the second- and fourth-quarter reports for counties and the first- and third-quarter reports for cities. A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities.

### **Table 3 to Table 5 Conversion Chart**

<b>Business Code</b>	<b>Table 3</b>	<b>Table 5</b>
01	Women's Apparel	Apparel Stores
02	Men's Apparel	Apparel Stores
03	Family Apparel	Apparel Stores
04	Shoes	Apparel Stores
05,07,09	General Merchandise Stores	General Merchandise Stores
27	Drug Stores	General Merchandise Stores
11	Gifts, Art Goods, and Novelties	Other Retail Stores
12	Sporting Goods	Other Retail Stores
13	Florists	Other Retail Stores
14	Photographic Equipment and Supplies	Other Retail Stores
15	Musical Instruments	Other Retail Stores
10,16	Stationery and Books	Other Retail Stores
17	Jewelry	Other Retail Stores
18	Office, Store and School Supplies	Other Retail Stores
19,25,26	Other Specialties	Other Retail Stores
34	Food Stores Selling All Types of Liquor	Food Stores
20,21,33	All Other Food Stores	Food Stores
24	Eating Places: No Alcoholic Beverages	Eating and Drinking Places
35	Eating Places: Beer and Wine	Eating and Drinking Places
36	Eating and Drinking: All Types of Liquor	Eating and Drinking Places
30	Household and Home Furnishings	Home Furnishings and Appliances
31	Household Appliance Dealers	Home Furnishings and Appliances
50	Lumber and Building Materials	Bldg. Matl. and Farm Implements
51	Hardware Stores	Bldg. Matl. and Farm Implements
52	Plumbing and Electrical Supplies	Bldg. Matl. and Farm Implements
53	Paint, Glass, and Wallpaper	Bldg. Matl. and Farm Implements
60	New Motor Vehicle Dealers	Auto Dealers and Auto Supplies
64	Used Motor Vehicle Dealers	Auto Dealers and Auto Supplies
61	Automotive Supplies and Parts	Auto Dealers and Auto Supplies
62	Service Stations	Service Stations
22	Packaged Liquor Stores	Other Retail Stores
32	Second-hand Merchandise	Other Retail Stores
40	Farm Implement Dealers	Bldg. Matl. and Farm Implements
41	Farm and Garden Supply Stores	Other Retail Stores
46	Fuel and Ice Dealers	Other Retail Stores
63	Mobile Homes, Trailers, and Campers	Other Retail Stores
66,67	Boat, Motorcycle, and Plane Dealers	Other Retail Stores
70-79	Business and Personal Services	All Other Outlets
28,29,55-58		
80-99	All Other Outlets	All Other Outlets